

1-1-1957

Accountants' index. Twelfth supplement, a bibliography of accounting literature, January 1955-December 1956 (Inclusive)

American Institute of Certified Public Accountants

Katherine I. Michaelsen

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_accind

Recommended Citation

American Institute of Certified Public Accountants and Michaelsen, Katherine I., "Accountants' index. Twelfth supplement, a bibliography of accounting literature, January 1955-December 1956 (Inclusive)" (1957). *Accountants' Index*. 15.
https://egrove.olemiss.edu/aicpa_accind/15

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Accountants' Index by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

ACCOUNTANTS'
INDEX

SUPPLEMENT

1955-1956

ACCOUNTANTS' INDEX

TWELFTH SUPPLEMENT

AMERICAN
INSTITUTE
OF
CERTIFIED
PUBLIC
ACCOUNTANTS

ACCOUNTANTS' INDEX

ACCOUNTANTS' INDEX

TWELFTH SUPPLEMENT

A BIBLIOGRAPHY OF
ACCOUNTING LITERATURE
JANUARY 1955—DECEMBER 1956
(Inclusive)

Published by
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
270 Madison Avenue, New York 16, N. Y.

Copyright 1957, by
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INTRODUCTORY NOTE

THE Accountants' Index is a standard reference work published as a service to the accounting profession.

This twelfth supplement to the Accountants' Index is a continuation of the preceding eleven supplements to the original volume. The original Index was published in 1920, and supplements issued periodically thereafter have kept the material up to date.

To find data on any subject, the reader should look for the subject, author, or title, as in an encyclopædia.

Names of authors, subjects, and titles are arranged in a single alphabet, with information relating to publisher, place of publication, date, and number of pages. The addresses of publishers and periodicals will be found in the directory at the end of the volume.

KATHERINE I. MICHAELSEN,
Librarian

270 Madison Avenue, New York
July 1957

ACCOUNTANTS' INDEX

ABA tax section points out many difficulties practitioners are having with partnerships. *Journal of taxation*, v. 5, Dec. 1956, p. 360-5.

A-B-C's of perpetual inventory records. National retail furniture association.

A. C. LITTLETON: Accounting ideas are fun. *Journal of accountancy*, v. 101, June 1956, p. 6.

AIA denies that CPAs are dissatisfied with issuance of new regulations. *Journal of taxation*, v. 5, Nov. 1956, p. 277.

AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.

ABBOTT, R. W.

Pension schemes—aims and achievements. *Accountant* (Eng.), v. 132, Jan. 29, 1955, p. 114-16.

Pensions for the self-employed; the provisions of the Finance bill. *Accountant* (Eng.), v. 134, May 5, 1956, p. 491-2; May 12, 1956, p. 529-31.

ABBREVIATIONS

See Designations, degrees, etc.

ABEL, CLARENCE

Case in monthly and annual forecasting. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1293-1303.

ABERNATHY, W. LANE

Is it income or principal? *Trusts and estates*, v. 95, May 1956, p. 412-14.

ABNER, CARL E., joint author

See Ardery, Philip P., and Abner, Carl E.

ABRAMSON, ADOLPH G., AND MACK, RUSSELL H., editors

Business forecasting in practice: principles and cases. New York, John Wiley and sons, inc., 1956. 275p.

ABRAMSON, ISAAC

"Book value" in Louisiana. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 26. (With John P. Goedert's reply)

ACCELERATED AMORTIZATION

See Depreciation, depletion and obsolescence —Accelerated

ACCELERATED amortization of defense facilities in annual reports. Myers, John H.

ACCELERATED depreciation for tax purposes. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 27-8.

ACCESSORY SHOPS

See Clothing retailers
Retail trade
Specialty stores

ACCOUNTANCY

See Accountancy profession
Accounting

ACCOUNTANCY as a career. Cape society of accountants and auditors.

ACCOUNTANCY at the crossroads. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 179-80.

ACCOUNTANCY — indispensable tool of control and administration in business and in government. Pace college.

ACCOUNTANCY LAW AND LEGISLATION

American institute of accountants. Form of regulatory public accounting bill approved by the Committee on state legislation, August 1956. New York, American institute of accountants. 31p.

Background of the profession. *Minnesota certified public accountant*, v. 6, Nov. 1956, p. 2-5.

Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.

Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.

New York state society of certified public accountants. Status of regulatory legislation in 1956. New York, New York state society of certified public accountants. 4p.

Rickbeil, Raymond E. Address on state legislation delivered before State society executives association and State society officers, October 23, 1955, at Washington, D.C. 9 mimeo. pages.

Rickbeil, Raymond E. State legislation. *Illinois certified public accountant*, v. 18, Spring 1956, p. 19-23.

Yeager, L. C. J. Broad authority boards have under their state laws to accomplish uniformity. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*. p. 52-4.)

California

Hempel, Soren. Society's legislation activities. *California certified public accountant*, v. 24, Nov. 1956, p. 27-36.

Canada

Canada. Nova Scotia. Province of. Public accountants act; Chapter 231, Revised statutes of Nova Scotia 1954. Halifax, Queen's printer, 1954. 8p.

Connecticut

Connecticut. General assembly. Act concerning the practice of public accountancy; January session A.D., 1955. 12p.

Foreign countries

Suchow, Sanford. Accounting profession in foreign countries. *Accounting forum*, v. 27, Dec. 1956, p. 11-15, 24.

Georgia

Moore, Charles H. Acceptance of government experience for C.P.A. certificate. *Bulletin* (Georgia society of certified public accountants), v. 23, April 1956, p. 4-7.

Great Britain

From different viewpoints—should we have registration? *Accountants journal* (Eng.), v. 48, Dec. 1956, p. 335-7.

English view on unrestricted reciprocal rights to practice. *New York certified public accountant*, v. 26, June 1956, p. 392.

Illinois

Leviton, Charles. Is paragraph 51, section 27, chapter 110½, of Illinois revised statutes, 1955, entitled, "an act to regulate the practice of public

ACCOUNTANCY LAW AND LEGISLATION—

Illinois—(Continued)

accounting and to repeal certain acts therein named," constitutional? *Chicago bar record*, v. 37, April 1956, p. 291-302, 304.

Rickbeil, Raymond E. State legislation. *Illinois certified public accountant*, v. 18, Spring 1956, p. 19-23.

India

Institute of chartered accountants of India. Chartered accountants act, 1949 and the chartered accountants regulations, 1949, corrected up to 1st June 1955. New Delhi, Institute of chartered accountants of India, 1955. 158p.

Missouri

Braeckel, Walter E. Explanation of recent changes in the Missouri statutes regulating the practice of public accountancy. *Asset* (Missouri society of certified public accountants), v. 4, June 1955. Insert.

Pennsylvania

Shissler, W. E. Rules adopted for Pennsylvania CPA's include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.

Philippine Islands

Philippine institute of accountants. Legislations governing accountancy in the Philippines. (In its *Silver jubilee yearbook*. p. 198-205.)

Union of South Africa

Union of South Africa. Act to provide for the establishment of a public accountants' and auditors' board, for the registration of public accountants and auditors, for the regulation of the training of public accountants and auditors, and for other incidental matters. No. 51, 1951. 33p.

United States

American institute of accountants. Provisions in CPA laws or regulations as to education. New York, American institute of accountants, March 1954. 8p. plus appendix.

Another look at the interstate practice question. (Editorial) *Journal of accountancy*, v. 101, May 1956, p. 30. *New York certified public accountant*, v. 26, June 1956, p. 391-2.

Edwards, James Don. Public accounting in the United States, 1896-1913. *Accounting review*, v. 30, April 1955, p. 240-51.

Legislative policy for the accounting profession. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 35-7.

New York state society of certified public accountants. Board of directors. Interstate practice. *CPA news* (New York state society of certified public accountants), v. 18, Dec. 1955, p. 2.

Skolnick, Gerald. Regulation of accountancy in the United States. *Accounting forum*, v. 26, Dec. 1955, p. 17-22.

Virginia

Virginia. State board of accountancy. Virginia C.P.A. law and rules and regulations of the Virginia state board of accountancy. Richmond, Va., Department of professional and occupational registration, March 10, 1954. 22p.

ACCOUNTANCY PROFESSION

See also Accountancy law and legislation

Accountants
Accountants' office
Accountants' societies
Education
Professional ethics

Accountants get a good account. 1p. (Reprint from *The Christian century*, Nov. 28, 1956. p. 1381.)

Block, Charles J. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27.

Campfield, William L. Toward raising the sights of the profession. *Illinois certified public accountant*, v. 18, Spring 1956, p. 3-10.

Cannon, Arthur M. Accounting as a social force. *Journal of accountancy*, v. 99, March 1955, p. 60-6.

Carey, John L. Accounting for free enterprise. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 2-7.

Carey, John L. How can the profession plan for the future? *Journal of accountancy*, v. 101, May 1956, p. 54-8.

Carey, John L. Organizing the public accounting profession for the future. *California certified public accountant*, v. 23, Nov. 1955, p. 9-15.

Christen, Albert. Needed: an accepted accounting philosophy. *Ohio certified public accountant*, v. 14, Spring 1955, p. 63-8.

Dapice, J. J. Some P's and cues. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 26.

Eaton, Marquis G. Economics of accountancy. (Address before Cleveland chapter, Ohio society of certified public accountants, Dec. 1956) 13 typewritten pages.

Eaton, Marquis G. What is an accountant? *Journal of accountancy*, v. 99, Feb. 1955, p. 46-51. *New York certified public accountant*, v. 25, June 1955, p. 358-65. *Chartered accountant in Australia*, v. 25, June 1955, p. 691-7.

Exciting promise of accounting. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33-4.

Fagerberg, Dixon, Jr. Perspective in the practice of accountancy. *Accounting review*, v. 30, April 1955, p. 211-16.

Gaines, Collins. Looking backward. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 25-6.

Gardner, Gordon F. Role of the firm in professional development. *Price Waterhouse review*, v. 1, March 1956, p. 26-32.

Howarth, E. Michael. General recognition of accountancy as a profession. (Editorial) *Canadian chartered accountant*, v. 69, Dec. 1956, p. 491-93.

LaSalle, Brother. Factors contributing to success in public accounting. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 315-16.

Lasser, J. K. Description of the profession. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 3-11.)

Mitchell, Charles L. Criteria of a profession. (Sixth annual Thurston award paper) (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 87-93.)

Murphy, Mary E. Professional accountancy in the world's four corners. *South African accountant*, v. 2, Sept. 1955, p. 122-5; Dec. 1955, p. 183-91; v. 3, March 1956, p. 17-23; June 1956, p. 66-71; Sept. 1956, p. 115-21.

Netten, Edward W. Accountancy of the future. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 495-503.

Organization of the profession and professional ethics. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 26-9.)

Peterson, G. H. Accountant's role in a period of accelerated change. *Australian accountant*, v. 25, April 1955, p. 137-47.

Phillips, J. A. CPA of the future. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 44-9.)

Phillips, J. A. Profession of accounting and its future. *Texas certified public accountant*, v. 27, Aug. 1955, p. 2-5.

Roem, C. Rufus. Accounting. (Article prepared for publication in the 1956 edition of the *Encyclopædia Britannica*. November 1, 1955) 8 typewritten pages.

Smith, R. Bob. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27-8.

Stans, Maurice H. Future of accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 583-601.) *Certified public accountant* (Oklahoma society of certified public accountants), v. 11, July-Aug. 1955, p. 1, 3-5. (Condensed).

Tourtellot, Arthur B. General recognition of accountancy as a profession. New York, American institute of accountants, 1956. 45p.

Wayland, James F. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 28.

ACCOUNTANCY PROFESSION—(Continued)

- Witschey, Robert E. Accounting theory and the accounting profession. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 1-4.)
- Zebley, John H., Jr. Accountant's place in today's economy. (Address before District of Columbia institute of certified public accountants, December 15, 1955) 12 typewritten pages.
- Zebley, John H., Jr. C.P.A. looks ahead. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 51-60.)
- Zebley, John H., Jr. Challenges to the accounting profession. (Address before the Michigan accounting conference, Ann Arbor, Michigan, October 7, 1955) 15 typewritten pages. *Accounting review*, v. 31, April 1956, p. 173-81.
- Zebley, John H., Jr. Current happenings. (Address before Tulsa chapter, Oklahoma society of certified public accountants, Tulsa, April 25, 1956) 13 typewritten pages.
- Zebley, John H., Jr. Current matters. (Address before the Philadelphia chapter, American society of women accountants, April 30, 1956) 13 typewritten pages.
- Zebley, John H., Jr. Development and responsibilities of the accounting profession. (Address at Kiwanis club meeting, Dallas, Texas, January 24, 1956) 10 typewritten pages.
- Zebley, John H., Jr. Growth of the accounting profession. (Address at Beta Alpha Psi accounting fraternity dinner meeting, Philadelphia, Pa., November 17, 1955) 12 typewritten pages.
- Zebley, John H., Jr. Professional aspects of public accounting. (Address before Maryland society of certified public accountants, March 6, 1956) 14 typewritten pages.
- Zebley, John H., Jr. Responsibilities of the accounting profession. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 12-21.) *Ohio certified public accountant*, v. 15, Summer 1956, p. 101-8.
- Zebley, John H., Jr. Some professional challenges of 1956. (Address at chapters of Louisiana society of CPAs and Texas society of CPAs, January 1956) 16 typewritten pages.
- As a vocation**
- Accounting—a growing profession. *Jobs*, v. 6, April 1955, p. 6-9.
- Albers, Urban J. Your career—public accounting. *Prom*, v. 9, May 1955, p. 48-9.
- American council on education. Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D.C., American council on education, c1955. 149p.
- Berle, Anton. Planning your career—in accounting. *Weekly news review*, v. 35, Sept. 10, 1956, p. 5.
- Boyce, L. Fred. Attracting and retaining the people the accounting profession needs. *California certified public accountant*, v. 23, Feb. 1956, p. 31-5.
- Carey, John L. Recruitment for a profession. *Here's how* (American trade association executives), v. 5, May 1955, p. 4-6.
- Carrington, William S. Accountant in industry. *Accountant* (Eng.), v. 133, Nov. 12, 1955, p. 533-5.
- Competition for the accounting graduate. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 25-6.
- Controllers institute of America. Moving up in business—a look at managerial accounting. New York, Controllers institute of America (1956). 16p.
- Cunningham, Ed and Reed, Leonard. Certified public accountant. (In their *Guide to earning a living*. 1955. p. 14.)
- Harvey, John L. Starting your career in public accounting. *Accounting review*, v. 30, July 1955, p. 493-9.
- Internal auditing—a career. *Internal auditor*, v. 13, June 1956, p. 60-1.
- Kane, Robert L., Jr., editor. Accounting as a profession. (Students department) *Journal of accountancy*, v. 101, June 1956, p. 63-5.

- Kaufman, Stuart F. Opportunities for the junior with a large public accounting firm. *Price Waterhouse review*, v. 1, Dec. 1956, p. 29-35.
- Knapp, Gordon. Should you be a CPA? *Boys' life*, v. 44, Oct. 1954, p. 17, 28.
- LaSalle, Brother. Factors contributing to success in public accounting. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 315-16.
- Miazza, Louis A. Certified public accountant—graphic chart. *Mississippi certified public accountant*, v. 9, Winter 1956, p. 4-11.
- Michigan state university. Your future in business administration. East Lansing, Mich., Michigan state university (no date). 31p.
- Moyer, C. A. Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 33-42.
- National association of manufacturers. Your future is what you make it. New York, National association of manufacturers, October 1954. 30p.
- Niswonger, C. Rollin. Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 24-32.
- Price Waterhouse and company. Career opportunities in public accounting with Price Waterhouse and company. New York, Price, Waterhouse and co., c1955. 23p.
- Skeels, Merrell W. Occupation—"CPA." *California certified public accountant*, v. 23, May 1956, p. 26-9.
- United States. Labor, Department of. Employment opportunities for women in professional accounting. Washington, D. C., Government printing office, 1955. 40p. (*Women's bureau bulletin no. 258*).
- United States. Labor, Department of. Job guide for young workers. 1956-57 ed. Washington, D. C., Government printing office, 1956. 67p.
- White, James J. Your career in accountancy. *News bulletin* (Massachusetts society of certified public accountants), v. 29, May 1956, p. 122-6.
- White, James J. Your career in higher accountancy. *Transcript*, v. 13, March 1956, p. 1, 6-7.

—Australia

- Institute of chartered accountants in Australia. Should I become a chartered accountant? Sydney, Institute of chartered accountants in Australia, no date. not paged.

—Canada

- Institute of chartered accountants of Ontario. Chartered accountancy . . . a key to greater opportunity. Toronto, Institute of chartered accountants of Ontario (1956). not paged.

—Government departments

- Simpson, Clark L. Career program in the Army audit agency. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 3-8.
- United States. General accounting office. Professional accounting careers under the Comptroller general, United States General accounting office. Washington, D. C., General accounting office, 1956. 16p.
- Weaver, Sheldon R. Opportunities for college graduates in the state tax department. *Accounting forum*, v. 26, Dec. 1955, p. 5-7.

—Security analysts

- Jacobs, Justin. Can accounting help you become a good security analyst? *Accounting forum*, v. 26, Dec. 1955, p. 8-12.

—South Africa

- Cape society of accountants and auditors. Accountancy as a career; some questions and answers for the use of careers' masters at high schools and colleges when advising scholars regarding the choice of a career. Cape Town, Cape society of accountants and auditors (1954). not paged.
- Transvaal society of accountants. Career in accountancy. Johannesburg, South Africa, Transvaal society of accountants. (195?). not paged.

Australia

- Adamson, R. Accountants—tradesmen or profes-

ACCOUNTANCY PROFESSION—Australia—(Continued)

- sionals? *Australian accountant*, v. 26, Sept. 1956, p. 371-4.
- Murphy, Mary E. Professional accountancy in the world's four corners. *South African accountant*, v. 3, June 1956, p. 66-71.
- Nielson, D. G. Accountancy as a creative science. *Chartered accountant in Australia*, v. 25, April 1955, p. 587-8.

Canada

- Byrd, Kenneth F. North American commentary. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 7-8. For later issues, see index of the *Accountant*.
- Glassco, J. Grant. Review of the profession. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 375-86.
- Glassco, J. Grant. State of the profession. (Address presented at the 53rd annual meeting of the Canadian institute of chartered accountants, held at the Royal York, Toronto) 16 mimeo. pages.
- Horne, Gilbert R. Professional training for accountancy in Canada. *Accounting review*, v. 31, Jan. 1956, p. 43-9.
- Howarth, E. Michael. Annual conference and the profession. *Canadian chartered accountant*, v. 68, June 1956, p. 469-70.
- McLean, Lorn. Profession of accountancy. *Sagebrush accountant* (Wyoming society of certified public accountants), Nov. 1955, p. 3-5.

Denmark

- Haerning, M. Profession in Denmark; origin, development and present-day activities. *Accountant* (Eng.), v. 133, Aug. 13, 1955, p. 181-5.

Great Britain

- Kettle, Russell. Reminiscences and reflections. *Accountant* (Eng.), v. 134, April 28, 1956, p. 454-60.
- Murphy, Mary E. Professional accountancy in the world's four corners. *South African accountant*, v. 2, Dec. 1955, p. 183-91.
- Nelson, Bertram. Accountancy in a dynamic economy. *Accountancy* (Eng.), v. 66, June 1955, p. 206-8.
- O'Leary, Jerome. Social responsibilities and the organized profession. *Accountants journal* (Eng.), v. 47, May 1955, p. 167-9.
- Russell, W. G. A. Making the best use of the accountant. *Accountant* (Eng.), v. 132, May 7, 1955, p. 509-13.
- Shawcross, Hartley. Profession of accountancy. *Accountant* (Eng.), v. 133, Dec. 10, 1955, p. 649-53.
- Sidebotham, Roy. Universities and the accountancy profession. *Accountants journal* (Eng.), v. 48, April 1956, p. 101-2.
- Stacey, Nicholas A. H. Monopoly and cartelisation trends in the accountancy profession. *Secretaries chronicle*, v. 31, March 1955, p. 145-50. *National public accountant*, v. 5, June 1955, p. 12-15, 18.

History

- See also Accounting—History
- Angel, Joshua J. Evolution of a profession. *Accounting ledger*, June 1956, p. 10-11.
- Brennan, Lawrence D. Fitz-Greene Halleck—poet-laureate of American accounting. *Accounting ledger*, June 1956, p. 4-6, 30.
- Reorem, C. Rufus. Accounting. (Article prepared for publication in the 1956 edition of the *Encyclopedia Britannica*, November 1, 1955) 8 typewritten pages.

Canada

- Smith, G. E. F. Confessions of a life member. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 497-8.

Denmark

- Haerning, M. Profession in Denmark; origin, development and present-day activities. *Accountant* (Eng.), v. 133, Aug. 13, 1955, p. 181-5.

Great Britain

- Association of certified and corporate accountants. Fifty years; the story of the Association of certi-

fied and corporate accountants 1904-54. London, Association of certified and corporate accountants, November 1954. 70p.

- Murphy, Mary E. Recent research in British accounting history. *Business history review*, v. 29, Sept. 1955, p. 263-76.

Ireland

- Brook, Gabriel. Development of the profession in Ireland. *Accountant* (Eng.), v. 135, Aug. 25, 1956, p. 182-6.

New York

- New York state society of certified public accountants. Committee on history. Early accounting firms in New York city. *New York certified public accountant*, v. 26, June 1956, p. 364-74.
- New York state society of certified public accountants. Committee on history. First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.
- New York state society of certified public accountants. Committee on history. J. Lee Nicholson. *New York certified public accountant*, v. 26, Sept. 1956, p. 558-9.
- New York state society of certified public accountants. Committee on history. Orrin Reynolds Judd. *New York certified public accountant*, v. 26, July 1956, p. 440-1.
- New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.
- New York state society of certified public accountants. Committee on history. Robert H. Montgomery, C.P.H.; this article deals with the lifelong hobby of the late Col. Montgomery—trees. *New York certified public accountant*, v. 25, Sept. 1955, p. 533-7.

Oklahoma

- Oklahoma society of certified public accountants. History, June 1954. Tulsa, Okla., Oklahoma society of certified public accountants, 1954. 160p.

United States

- Edwards, James Don. Public accounting in the United States. 1896-1913. *Accounting review*, v. 30, April 1955, p. 240-51.
- Half century of accounting. *Journal of accountancy*, v. 100, Nov. 1955, p. 21-2, 24, 26-7, 86, plus.
- Randall, Clyde N. Look at the public accounting profession after 100 years. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 23-8.

Wisconsin

- Wisconsin society of certified public accountants. History of Madison chapter, by C. M. Chapman and Mary L. Stevens. Madison, Wis., Wisconsin society of certified public accountants, Oct. 1954. various paging.

India

- Hancock, Henry D. Board of inland revenue and the accountancy profession. *Chartered accountant* (India), v. 4, April 1956, p. 418-20.
- Prasad, C. Narayana. Profession or service? problems facing a newly qualified accountant. *Chartered accountant* (India), v. 5, July 1956, p. 32-4.
- Rao, G. Lakshmana. Accountancy profession and Indian income-tax. *Chartered accountant* (India), v. 3, Nov. 1954, p. 215-16.
- Sadagopan, K. Prospects for the profession. *Chartered accountant* (India), v. 4, Jan. 1956, p. 264-7.
- Sundarajan, Shri K. S. Income-tax administration and the chartered accountant. *Chartered accountant* (India), v. 3, Jan. 1955, p. 306-10.

International practice

- Accountants overseas. (News report) *Journal of accountancy*, v. 100, Sept. 1955, p. 5-6.
- Accounting and the free flow of trade. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 30.
- American institute of accountants. Committee on

ACCOUNTANCY PROFESSION — International practice—(Continued)

- foreign affairs. Accounting for international trade and investment. New York, American institute of accountants, c1954. folder. *New York certified public accountant*, v. 25, April 1955, p. 253-4. *Accountant* (Eng.), v. 132, April 2, 1955, p. 383.
- Essential freedom; accountancy services for international trade and investment. *Accountant* (Eng.), v. 132, April 2, 1955, p. 369.
- Gamboa, Ralph M. Language barrier. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 22.

Law and legislation

See Accountancy law and legislation

Massachusetts

- Massachusetts society of certified public accountants. Certified public accountant in Massachusetts. Boston, Mass., Massachusetts society of certified public accountants. 15p.

Netherlands

- de Bruyne, A. L. Diamond jubilee—progress of the profession in the Netherlands. *Accountant* (Eng.), v. 132, May 21, 1955, p. 573-5.
- Kraayenhof, J. Profession in the Netherlands; sixty years of growth and development. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 382-90.

New Zealand

- Hiley, T. A. Accounting in the post war decade. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 87-116.)
- Murphy, Mary E. American professor's month in New Zealand. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 234-8.
- Spencer, N. Indictment of the profession. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 8-10.
- Strickett, H. E. Accountancy profession in New Zealand with particular reference to the accountant in public practice. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 45-85.)

Practice of

See Accountants' office
Accounting—Unauthorized practice
Government agencies and departments—
Practice before
Tax practice

Professional aspects

- Adamson, R. Accountants—tradesmen or professionals? *Australian accountant*, v. 26, Sept. 1956, p. 371-4.
- Eaton, Marquis G. Economics of accountancy. (Address before Cleveland chapter, Ohio society of certified public accountants, Dec. 1956) 13 typewritten pages.
- Mendard, James A. Elevating professional standards. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

Public relations

- American institute of accountants. CPA and his client. New York, American institute of accountants. 1956. 30p.
- American institute of accountants. Public opinion and the accounting profession. New York, American institute of accountants. 1953. not paged.
- American woman's society of certified public accountants. Bibliography for use by speakers. Chicago, Ill., American woman's society of certified public accountants (1955). 43p.
- California society of certified public accountants. Society's public relations program. *California certified public accountant*, v. 22, Feb. 1955, p. 16-22.
- Carey, John L. CPA and his client: a study in public relations. *New York certified public accountant*, v. 26, Nov. 1956, p. 641-5. *Irish accountant and secretary*, v. 21, Dec. 1956, p. 179-80, 186.
- Carey, John L. Some notes on public relations. (In American institute of accountants. *CPA and his client*. 1956. p. 23-30.)

- Cunningham, W. C. C.P.A. in his community. (Address before Texas society of certified public accountants, June 7, 1955) 3 typewritten pages.
- Donaldson, William R. Success in public accounting is cultivated by extra-curricular activities. *Accounting seminar*, v. 10, Dec. 1955, p. 5-6.
- Fagerberg, Dixon, Jr., editor. Applying the cycle principle in civic activities. (Practitioners forum) *Journal of accountancy*, v. 100, Dec. 1955, p. 91.
- Flack, Walter R. Our social responsibility. *Texas certified public accountant*, v. 28, Dec. 1956, p. 1, 5-7.
- Heintzelman, F. Willard. Relating public relations. (Address at State society executives association meeting, October 16, 1954) 8 typewritten pages.
- Hill, Elinor. Public relations—everybody's job. *Woman C.P.A.*, v. 18, Dec. 1955, p. 10-14.
- Hyman, Walter. Liquidate that reserve. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21.
- Illinois society of certified public accountants. Public relations survey. Chicago, Ill., Illinois society of certified public accountants. 1955. 57p.
- Lofin, William F. CPA cannot live by bread alone. *Bulletin* (Georgia society of certified public accountants), v. 23, Nov. 1955, p. 11-12.
- Newsom, Earl, and company. Need for better schools; a public service project for accountants. New York, Earl Newsom and co., August 25, 1955. 9 typewritten pages.
- Noyes, Charles E. Selling ideas. (Address before Texas society of certified public accountants, June 7, 1955) 12 mimeo. pages.
- Publicizing the profession. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 125.
- Shapiro, Ellis. Public relations and the certified public accountant. *Texas certified public accountant*, v. 28, Jan. 1956, p. 1, 5-6.
- Storms, C. B. Public relations of CPA's. *Certified public accountant* (Oklahoma society of certified public accountants), v. 11, Nov.-Dec. 1955, p. 1, 3.
- Tannery, Fladger F. Public relations for a mature profession: "The task ahead." *Arthur Young journal*, v. 4, Oct. 1956, p. 1-11.
- Tourtellot, Arthur B. General recognition of accountancy as a profession. New York, American institute of accountants, 1956. 45p.

Relation to business and management

See also Accountants
Accountants' office—Services
Management control

- Baxter, W. T. Accountant's contribution to the trade cycle. *Economica*, May 1955, p. 99-112. Reprint.
- Cochrane, R. W. Administration and the accountant. *Canadian journal of accountancy*, v. 5, March 1956, p. 63-6.
- Davis, T. Crawley. Accountant and the profitability of productive facilities. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 648-56.
- Duerksen, Peter A. Management services for small business. (Address at eighth Accountants' graduate study conference, Michigan association of certified public accountants, University of Michigan, June 17, 1955) 9 mimeo. pages.
- Eaton, Marquis G. Advisory service: new frontier. *Journal of accountancy*, v. 100, Nov. 1955, p. 56-61.
- Evans, W. H. Joint futures for accountants and executives. *Office executive*, v. 30, Sept. 1955, p. 10-12.
- Fay, C. R. Developing accounting practices among executives. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting* . . . 1955. p. 37-50.)
- Garbade, William H. What management expects of the accountant. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 26-8.)
- Grady, Paul. Management advisory services in the accounting field. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting* . . . 1956. p. 3-11.)

ACCOUNTANCY PROFESSION—Relation to business and management—(Continued)

- Grady, Paul. Management advisory services in the field of accounting. *Controller*, v. 24, Aug. 1956, p. 370-1, 390.
- Grady, Paul. Role of the CPA at stockholder meetings. *Journal of accountancy*, v. 101, May 1956, p. 31-5.
- Hoff, Gerhardt M. Accountant: America's business booster. *Coronet*, v. 38, July 1955, p. 142-4.
- Hunter, Joel. Accounting in management. *Journal of accountancy*, v. 100, Nov. 1955, p. 62-5.
- Johnson, A. B. Accountant—historian or advisor. *Canadian journal of accountancy*, v. 6, Dec. 1956, p. 11-14.
- Kane, John E. Keeping up with economic trends. *Journal of accountancy*, v. 99, March 1955, p. 45-8.
- Klaus, George L. Election of auditors. (Correspondence.) *Journal of accountancy*, v. 102, Aug. 1956, p. 20-1.
- Kroeger, Louis J. Accounting and management. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 249-51.
- Leach, R. G. Practising accountant's relationship to management accounting. *Accountant* (Eng.), v. 134, Jan. 7, 1956, p. 12-18.
- Massachusetts society of certified public accountants. Certified public accountant in Massachusetts. Boston, Mass., Massachusetts society of certified public accountants. 15p.
- Stump, Byron A. Certified public accountant. *Current financial relations highlights*, v. 2, April 1955, p. 1-8.
- Wellington, Roger. Some aspects of performance of management services by C.P.A.'s. *Virginia accountant*, v. 8, Jan. 1955, p. 19-29.
- Wiley, William J. What corporate management expects from the certified public accountant. *Pennsylvania CPA spokesman*, v. 26, Oct. 1955, p. 1, 3-6.

Relation to government

- Campbell, Joseph. Government's challenge to the profession. *New York certified public accountant*, v. 23, July 1955, p. 389-96.
- Hamilton, W. G. Relationship of the independent auditor to the municipality. *Municipal finance*, v. 28, Aug. 1955, p. 18-24.
- Stans, Maurice H. Raising the stature of the accounting profession. *Texas certified public accountant*, v. 27, July 1955, p. 1, 3-6.
- Werntz, William W. Influence of administrative agencies on accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 99-118.)

Relation to internal auditing

See Internal auditing—Relation to accountants

Relation to labor

- Dale, Ernest. Accountant's part in labor relations. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 541-60.)
- Greer, Howard C. Accountant's part in industrial relations. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 32-6.)
- Pillsbury, Wilbur F. Use of corporate financial statements and related data by organized labor. Bloomington, Ind., Indiana university, School of business, November 1954. 54p.

Relation to lawyers

See Lawyers and accountants

Relation to surety companies

- Lafrentz, Arthur F. Relations of CPAs with surety companies. *Journal of accountancy*, v. 101, Feb. 1956, p. 51-5.

Relation to tax administration

See also Tax practice

- Cohen, Albert H. Impact of the new revenue code upon accounting. (1956) 21 typewritten pages.

Foulke, Roy A. Income tax and accountancy. (In his *Genesis of the 14 important ratios*. c1955. p. 6-12.)

Hancock, Henry D. Board of inland revenue and the accountancy profession. *Accountant* (Eng.), v. 134, March 3, 1956, p. 237-9.

Sundarajan, Shri K. S. Income-tax administration and the chartered accountant. *Chartered accountant* (India), v. 3, Jan. 1955, p. 306-10.

Scotland

Preparation for accountancy in Scotland. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 26.

Selection of personnel

See also Accountants—Employment
Accountants' office—Personnel
Aptitude tests

Beamer, George C., and Rose, Tom. Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.

Carey, John L. Selection and training of personnel. *Ohio certified public accountant*, v. 14, Autumn 1955, p. 151-7.

Claire, Richard S. Selection and training of public accountants. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 35-44.)

Dours, Armand J. Considerations for selecting staff members. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 12-14.

Howarth, Harold. Evaluation of accounting personnel. *Controller*, v. 23, March 1955, p. 116-18, plus.

Kircher, Paul and Buchele, Robert. How to recruit accounting personnel. *Journal of accountancy*, v. 99, May 1955, p. 54-9.

South Africa

Galloway, A. L. Education and training for professional accountancy in South Africa. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 1-8.)

Pringle, E. Gibson. Role of the professional accountant in the community. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 9-36.)

United States

American institute of accountants. Public opinion and the accounting profession. New York, American institute of accountants, 1953. not paged.

Background of the profession. *Minnesota certified public accountant*, v. 6, Nov. 1956, p. 2-5.

Byrd, Kenneth F. North American commentary. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 7-8.

For later issues, see index of the *Accountant*.

Carey, John L. Address to the Georgia society of CPA's convention, Rome, Georgia, May 27, 1955. *Bulletin* (Georgia society of certified public accountants), v. 23, Nov. 1955, p. 1, 3-9.

Does the CPA examination create a monopoly? *Minnesota certified public accountant*, v. 5, May 1956, p. 3-5.

Foulke, Roy A. Income tax and accountancy. (In his *Genesis of the 14 important ratios*. c1955. p. 6-12.)

Greer, Howard C. Benchmarks and beacons. *Accounting review*, v. 31, Jan. 1956, p. 3-14.

Mergers of accounting firms. (Editorial) *Journal of accountancy*, v. 102, Oct. 1956, p. 35-6.

Murphy, Mary E. American professional commentary. *Accountants' journal* (N.Z.), v. 35, Oct. 1956, p. 92-3.

Pace college. Accountancy—indispensable tool of control and administration in business and in government. New York, Pace college, c1953. 30p.

Stans, Maurice H. Next fifty years. *New York certified public accountant*, v. 25, Jan. 1955, p. 18-25.

Stans, Maurice H. Raising the stature of the accounting profession. *Texas certified public accountant*, v. 27, July 1955, p. 1, 3-6.

Stans, Maurice H. Recent accounting developments in the United States. (In Interamerican accounting conference. *Report of delegation representing the American institute of accountants at the third*

ACCOUNTANCY PROFESSION—United States—(Continued)

- Interamerican accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954.*)
- Zebley, John H., Jr. Challenges to the accounting profession. (Address before the Michigan accounting conference, Ann Arbor, Michigan, October 7, 1955) 15 typewritten pages.
- Zebley, John H., Jr. Looking ahead. (Address at annual meeting of Society of Louisiana certified public accountants, Baton Rouge, La., May 18, 1956) 9 typewritten pages.

ACCOUNTANT ANNUAL AWARD

- Accountant annual awards for reports and accounts of public companies—presentations by the Lord mayor of London. *Accountant* (Eng.), v. 134, June 16, 1956, p. 681-8.
- Reports of public companies; the Accountant annual awards. *Accountants journal* (Eng.), v. 48, July 1956, p. 205-8.
- Reports of public companies; the Accountant annual awards—winners of the 1955 awards announced. *Accountant* (Eng.), v. 132, May 28, 1955, p. 609; June 11, 1955, p. 661-7.
- Ross, Howard I. Oscars—consolation for the losers. *Canadian chartered accountant*, v. 69, July 1956, p. 25-34.

ACCOUNTANT annual awards for reports and accounts of public companies—presentations by the Lord mayor of London. *Accountant* (Eng.), v. 134, June 16, 1956, p. 681-8.

ACCOUNTANT gives workpapers to client; IRS can't subpoena them. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

ACCOUNTANT must take firm stand in claiming privileged communication. *Journal of taxation*, v. 2, June 1955, p. 368.

ACCOUNTANTS

See also Auditors

- Anderson, Ragnar. "Traditional accountants." (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 31.
- Baxter, W. T. American accountant—notes on his work and training. *Accountancy* (Eng.), v. 67, Aug. 1956, p. 308-13.
- Bizley, M. T. L. Do accountants die young? New pension funds and mortality investigations. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 419-21.
- Byerly, Richard A. Accountant of the future. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 30-5.)
- CPAs in professional societies (as of Aug. 31, 1955). *CPA* (American institute of accountants), Jan. 1956, p. 8-9.
- Crocheron, Clarence. How appraisal service assists the accountant. *Accounting forum*, v. 26, May 1955, p. 11-17.
- Cureton, Thomas Kirk. Physical fitness and the sedentary worker. *Illinois certified public accountant*, v. 16, June 1954, p. 28-36.
- Dickey, Robert I. Accountants as controllers. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 26, 28.
- Due process of law—net worth prosecution—right to accounting services (*United States v. Brodson*, 136 F. Supp. 158 (E.D. Wis. 1955)). *Fordham law review*, v. 25, Summer 1956, p. 339-43.
- Eaton, Marquis G. What is an accountant? *Journal of accountancy*, v. 99, Feb. 1955, p. 46-51. *New York certified public accountant*, v. 25, June 1955, p. 358-65. *Chartered accountant in Australia*, v. 25, June 1955, p. 691-7.
- Hock, Joseph R. Stigma on the reputation of federal government accountants. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 22-4.
- Hoff, Gerhardt M. Accountant: America's business booster. *Coronet*, v. 38, July 1955, p. 142-4.
- Hyman, Walter. Liquidate that reserve. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21.

- Independent accountant. (In *Accountants' handbook*, ed. 4. 1956. Sec. 28. p. 1-31.)
- Johnson, A. B. Accountant—historian or advisor. *Canadian journal of accountancy*, v. 6, Dec. 1956, p. 11-14.
- Johnston, Derek Lukin. Was Shakespeare an accountant? *New York certified public accountant*, v. 26, July 1956, p. 432-5.
- Miazza, Louis A. Certified public accountant—graphic chart. *Mississippi certified public accountant*, v. 9, Winter 1956, p. 4-11.
- Morison, Thomas L., and Kiely, James J., editors. Widening horizons for the accountant; selected readings in accounting literature. Boston, Mass., Bentley school of accounting and finance, 1956. 378p.
- New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.
- Phillips, J. A. CPA of the future. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 44-9.)
- Reich, Marion R. Do accountants die young? *Journal of accountancy*, v. 101, June 1956, p. 49-51.
- Smith, C. Aubrey and Ashburne, Jim G. Place and work of the public accountant. (In their *Financial and administrative accounting*. 1955. p. 412-25.)
- Soyars, Tom. Criminal procedure—right to counsel—necessity that defendant have aid of an accountant in a complex tax decision. *Kentucky law journal*, v. 44, Summer 1956, p. 476-8.
- Stump, Byron A. Certified public accountant. *Current financial relations highlights*, v. 2, April 1955, p. 1-8.
- Zebley, John H., Jr. Accountant's place in today's economy. (Address before District of Columbia institute of certified public accountants, December 15, 1955) 12 typewritten pages.

As business consultants

See Accountancy profession—Relation to business and management
Accountants' office—Services

As directors

Blough, Carman G., editor. Auditors should not also be directors. (Accounting and auditing problems) *Journal of accountancy*, v. 99, April 1955, p. 63-4.

As expert witnesses

See Evidence

Australia

- Adamson, R. Accountants—tradesmen or professionals? *Australian accountant*, v. 26, Sept. 1956, p. 371-4.
- Peterson, G. H. Accountant's role in a period of accelerated change. *Australian accountant*, v. 25, April 1955, p. 137-47.

Canada

- Leonard, W. G. Chartered accountant and Canadian business. *Canadian chartered accountant*, v. 66, June 1955, p. 381-4.
- Molson, H. deM. New fields for the chartered accountant. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 484-90.
- Smith, G. E. F. Confessions of a life member. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 497-8.

Cost and industrial

- Anderson, David R. Industrial accountant as a "go-giver." *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1263-72.
- Brown, E. F. Better types. *Cost accountant* (Eng.), v. 34, July 1955, p. 70-8.
- Brunner, L. W., Mills, E. B., and Ray, L. F. Putting cost accountants in their place—a case study in chemicals operations. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 566-72.
- Carrington, William S. Accountant in industry. *Accountant* (Eng.), v. 133, Nov. 12, 1955, p. 533-5.

ACCOUNTANTS—Cost and industrial—(Continued)

- Controllers institute of America. Moving up in business—a look at managerial accounting. New York, Controllers institute of America (1956). 16p.
- Cordery, H. Accountant in commerce. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 15-28.)
- Deane, William V. Selection and training of industrial accountants. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 29-34.)
- Easton, N. K. Challenge to the accountant in industry—delivering the goods. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 83-114.)
- Gove, C. Allen. Making a start on developing cost personnel. *N.A.C.A. bulletin*, p. 36, section 1, Feb. 1955, p. 846-52.
- Hartogensis, Alwyn M. Accountant's place in the control function. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 473-80.
- Herring, C. A. Cost accountant's opportunity. *Cost accountant* (Eng.), v. 35, Dec. 1956, p. 222-9.
- Higginbotham, W. H. Role of the industrial accountant. *Cost accountant* (Eng.), v. 33, March 1955, p. 337-41.
- Latzner, Paul J. Cost accountant and industrial engineer. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 348-50.
- Leitch, J. R. Some problems of a chartered accountant in industry. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 5-18.
- Martin, Henry A. Management and the cost accountant. *Cost and management* (Canada), v. 29, Jan. 1955, p. 30-6.
- Peloubet, Maurice E. Cost accountant in the modern world. *Journal of accountancy*, v. 99, March 1955, p. 55-9.
- Risk, W. S. Accountant in industry. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 10-23.
- Ryan, John. Accountant in practice and industry—his faults and his failings. (Address given to the summer school of the Institute of chartered accountants of Scotland, June 1955) *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 538-58.
- Soe, C. Spangsberg. Cost accountant and use and occupancy insurance. *Cost and management* (Canada), v. 29, Dec. 1955, p. 401-10.
- Spencer, W. R. Increasing importance of the accountant in present-day industrial management. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 702-10.
- Ward, B. Cost accountant and the trade association. *Cost accountant* (Eng.), v. 34, Jan. 1956, p. 254-63.
- White, J. Kiernan. Opportunities for industrial accountants in assisting management. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 27-32.)
- Young, David J. Challenge to the accountant in industry—staffing and tooling up. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 68-82.) *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 687-701.
- Government liability for audits. (News report) *Journal of accountancy*, v. 101, March 1956, p. 12, 14.
- Institute of chartered accountants in England and Wales. Responsibility for statements. (News report) *Journal of accountancy*, v. 100, July 1955, p. 10-11.
- Levy, Saul. Long-form reports and legal responsibility. *Journal of accountancy*, v. 101, March 1956, p. 44-8.
- Page, Fred. Certified public accountant, his responsibility, and Statement 23. *Mississippi certified public accountant*, v. 10, Summer 1956, p. 1-7.
- Palen, Jennie M. Responsibilities of the independent auditor. (In her *Report writing for accountants*. 1955. p. 1-28.)
- Perry, Donald P. Professional responsibilities and independence. (In his *Public accounting practice and accounting education*. 1955. p. 29-32.)
- Pipkin, James H. Broadened responsibilities of the accountant. (The) *Arthur Andersen chronicle*, v. 15, July 1955, p. 225-34. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 23-9.
- Purdy, Arthur S. Responsibility of auditor respecting sales and use tax. *Michigan C.P.A.*, Feb.-March 1955, p. 1, 9-10.
- Shapiro, Albert J. Responsibility for inventory figures. *Credit executive*, v. 49, March 1956, p. 9-10.
- Sowell, Waldo. Accountant's ethical responsibilities. *Bulletin* (Georgia society of certified public accountants), v. 23, July 1955, p. 3-6.
- Sprague, William. Fraud, the accountant, and internal control. *Journal of accountancy*, v. 100, Sept. 1955, p. 34-9.
- Tannery, Fladger F. Accounting leadership and responsibilities in industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 18-26.)
- Willard, Dorothy G. Accountants' responsibilities in preparing income-tax returns. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 136-42.)
- Zebley, John H., Jr. Development and responsibilities of the accounting profession. (Address at Kiwanis club meeting, Dallas, Texas, January 24, 1956) 10 typewritten pages.
- Zebley, John H., Jr. Professional responsibilities of the CPA. (Fall conference of Robert Morris associates, Dallas, Texas, November 14, 1955) 13 typewritten pages. *Bulletin of the Robert Morris associates*, v. 38, Dec. 1955, p. 112-21.
- Zebley, John H., Jr. Responsibilities of the accounting profession. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 12-21.) *Ohio certified public accountant*, v. 15, Summer 1956, p. 101-8.
- Zebley, John H., Jr. Responsibilities of the CPA in today's economy. (Address at Joint meeting of Dallas and Fort Worth chapters of Texas society of certified public accountants, January 24, 1956). 12 typewritten pages.

Australia

- Cleland, A. B., Gray, C. A., and Wayland, J. E. Responsibilities and liabilities of the chartered accountant in practice. (Paper presented at the Blue Mountain congress, July 13-15, 1956, under the auspices of the Australian chartered accountants' research society) Sydney, Australian chartered accountants' research society. 23p.

Great Britain

- Buchanan-Dunlop, R. Duty and liability of an auditor. *Accountant* (Eng.), v. 133, Nov. 19, 1955, p. 572-4.

New Zealand

- Auditor's duty to verify stock. *Accountants' journal* (N.Z.), v. 34, Dec. 1955, p. 180-1.

Employment

See also Accountancy profession—Selection of personnel

Accountants' office—Personnel

- Half, Robert. Public accountant's problems in interviewing accounting personnel for clients. *New*

Duties and responsibilities

See also Accountants—Liability

Accountants' office—Personnel

- American institute of accountants. Responsibility of the CPA in tax practice. (In its *Selected readings in tax practice administration*. c1955. Chap. 1.)
- Barnes, James A., and Brown, Derrick M. Additional thoughts on senior accountants' responsibilities. *Arthur Young journal*, v. 4, Oct. 1956, p. 29-33.
- Barnett, B. F. Responsibility of the certified public accountant from the bankers viewpoint. *Texas certified public accountant*, v. 28, Feb. 1956, p. 1, 4, 6.
- Blough, Carman G., editor. Mining claims and disclosure. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60-2.
- Eddy, J. P. Accountants and auditors. (In his *Professional negligence*. 1955. p. 59-73.)

ACCOUNTANTS—Employment—(Continued)

York certified public accountant, v. 25, Dec. 1955, p. 718-21.

Howarth, Harold. Evaluation of accounting personnel. *Controller*, v. 23, March 1955, p. 116-18, plus.

Government service

See Military and government service

Great Britain

Accountants and universities. *Cost accountant* (Eng.), v. 34, March 1956, p. 323-4.

Ellmer, R. E. Qualities of a chartered accountant—situations demanding clear thinking. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 601.

Robert, R. Accountant in literature. *Accountancy* (Eng.), v. 66, Nov. 1955, p. 416-18.

Russell, W. G. A. Making the best use of the accountant. *Accountant* (Eng.), v. 132, May 7, 1955, p. 509-13.

Wincott, Harold E. Place of the accountant in modern society. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 312-17.

Yarrum, Mada. Accountant on television. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 296-7.

Hours of work

See Hours of labor—Accountants

Independence

Carey, John L. Independence and integrity. (In his *Professional ethics of certified public accountants*. 1956. p. 20-49.)

Holmes, Arthur W. Independent audits; Professional ethics and independence. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 1-4; 50-63.)

Independent auditing. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 5-20.)

Maddrea, T. Grayson. Independence in auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 147-58.)

Management services and independence. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 28.

Perry, Donald P. Professional responsibilities and independence. (In his *Public accounting practice and accounting education*. 1955. p. 29-32.)

Rappaport, Louis H. Independence of accountants. (In his *SEC accounting practice and procedure*. c1956. p. 434-65.)

Reyes, Alberto. Independence of the CPA; advertising and solicitation. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 208-12.

Stettler, Howard F. Independence: keystone of a profession. (In his *Auditing principles*. 1956. p. 18-31.)

Zebley, John H., Jr. C.P.A. looks ahead. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 51-60.)

Zlatkovich, C. T. Engaging independent public accountants. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 87-98.)

Industrial

See Accountants—Cost and industrial

Junior

Kaufman, Stuart F. Opportunities for the junior with a large public accounting firm. *Price Waterhouse review*, v. 1. Dec. 1956, p. 29-35.

Liability

See also Accountants—Duties and responsibilities

Fraud
Insurance
Negligence

Accountants' liability. (News report) *Journal of accountancy*, v. 100, Nov. 1955, p. 7-8.

Accountants' liability in negligence to third parties. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 24-32.

Accounting firm upheld. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 5-6.

American institute of accountants. Responsibility of the CPA in tax practice. (In its *Selected readings in tax practice administration*. c1955. Chap. 1.)

Buchanan-Dunlop, R. Duty and liability of an auditor. *Accountant* (Eng.), v. 133, Nov. 19, 1955, p. 572-4.

CPA encounters pressure to falsify withholding data; actual case a warning. *Journal of taxation*, v. 5, Oct. 1956, p. 206-7.

Carter, Paul S. Obiter dictum cum grano salis. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 24, 26.

Cleland, A. B., Gray, C. A., and Wayland, J. E. Responsibilities and liabilities of the chartered accountant in practice. (Paper presented at the Blue Mountain congress, July 13-15, 1956, under the auspices of the Australian chartered accountants' research society) Sydney, Australian chartered accountants' research society. 23p.

DesChamps, C. A., and Shield, George N. Lawyers' and accountants' professional liability. *Insurance counsel journal*, v. 22, July 1955, p. 279-302.

Eddy, J. P. Accountants and auditors. (In his *Professional negligence*. 1955. p. 59-73.)

Eddy, J. P. Accountants' liability. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 294-6.

Eddy, J. P. Liability for negligence of bankers, accountants and company secretaries. *Business law review* (Eng.), v. 2, July 1955, p. 178-90.

Fowler, Norman H. Accountant's professional liability. *Canadian chartered accountant*, v. 68, May 1956, p. 407-12.

Gasarch, Joseph M. Criminal liability of accountants. *New York certified public accountant*, v. 26, Feb. 1956, p. 96-9.

Government liability for audits. (News report) *Journal of accountancy*, v. 101, March 1956, p. 12, 14.

Halladay, Henry. Accountants' liability. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19-20.

Heine, Richard M. Professional liability in public accounting. *Illinois certified public accountant*, v. 3, March 1955, p. 28-46.

Holmes, Arthur W. Legal liability of the public accountant. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 63-74.)

Kronemyer, Robert E. Legal aspects of internal auditing in the United States of America. *Internal auditor*, v. 13, March 1956, p. 60-9.

Legal responsibilities of public accountants. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 29-31.)

Levy, Saul. Accountant's legal responsibility—where we stand today. *New York certified public accountant*, v. 26, Jan. 1956, p. 17-18.

Levy, Saul. Audit working papers and legal responsibility. *Journal of accountancy*, v. 101, May 1956, p. 36-9.

Levy, Saul. C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.

Levy, Saul. Legal hazards in public accounting. *Journal of accountancy*, v. 99, May 1955, p. 37-9.

Levy, Saul. Long-form reports and legal responsibility. *Journal of accountancy*, v. 101, March 1956, p. 44-8.

Liability of accountants for negligence. *Accountancy* (Eng.), v. 66, March 1955, p. 97-9.

McDevitt, Edward J. Accountants' liability and liability insurance. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Oct. 1955, p. 14-23.

Minnesota Supreme court. Hans N. Gammel, appellant, v. Ernst and Ernst et al respondents, no. 36433, Supreme court of Minnesota, July 15, 1955. *Northwestern reporter*, Nov. 9, 1955, p. 364-70.

Oliphant, Walter J. Importance of working papers in relation to C.P.A.'s liability. (Address presented at 1955 annual meeting of the American institute of accountants, October 26, 1955) 4 type-written pages.

Queenan, John W. Accountants' legal responsibilities and liability insurance. (Address delivered at

ACCOUNTANTS—Liability—(Continued)

- the Fourth biennial New England graduate accounting study conference at Colby college, Waterville, Maine, September 7-9, 1955) New York, American institute of accountants. 18 mimeo. pages.
- Rappaport, Louis H. Liability of accountants. (In his *SEC accounting practice and procedure*. c1956. p. 466-77.)
- Recent court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50, 54.
- Turpin, C. C. Privilege and immunity of an auditor in South African law. *South African accountant*, v. 3, March 1956, p. 2-7.
- Wilson, R. G. Chattels and certificates in the law of negligence. *Modern law review*, April 1952, p. 160-79.
- Yeasley, Richard. Accountants' liability to third parties. *Australian accountant*, v. 26, May 1956, p. 213-14.

Opportunities

See Accountancy profession—As a vocation

Qualifications

See also Accountancy profession—Selection of personnel

Accountants' office—Personnel
Accounting testing program
Aptitude tests
Education

- American institute of accountants. Committee on accounting personnel and American accounting association Committee on internships. Statement of standards and responsibilities under public accounting internship programs. (Official releases) *Journal of accountancy*, v. 99, April 1955, p. 74-6. *Accounting review*, v. 30, April 1955, p. 206-10.
- Baxter, W. T. American accountant—notes on his work and training. *Accountancy* (Eng.), v. 67, Aug. 1956, p. 308-13.
- Bell, S. Alexander. Value of college. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.
- Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.
- Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.
- Education and experience for CPAs. (Editorial) *Journal of accountancy*, v. 102, Aug. 1956, p. 25-6.
- Ellmer, R. E. Qualities of a chartered accountant—situations demanding clear thinking. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 601.
- Half, Robert. Public accountant's problems in interviewing accounting personnel for clients. *New York certified public accountant*, v. 25, Dec. 1955, p. 718-21.
- Holmes, Arthur W. Auditor's qualifications and training. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 41-9.)
- Knight, Paul K. Self-development in public accounting. (*The*) *Arthur Andersen chronicle*, v. 15, April 1955, p. 87-9.
- LaSalle, Brother. Factors contributing to success in public accounting. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 315-16.
- Lipsky, Daniel. Standards of education and experience for CPAs—the undergraduate accounting program. *New York certified public accountant*, v. 26, Dec. 1956, p. 728-32.
- Michigan, University of. School of business administration. Bureau of business research. Standards of education and experience for certified public accountants; a brief summary of the report and recommendations of the Commission on standards

of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, School of business administration, 1956. 126 mimeo. pages.

- Moore, Charles H. Acceptance of government experience for C.P.A. certificate. *Bulletin* (Georgia society of certified public accountants), v. 23, April 1956, p. 4-7.
- New York state society of certified public accountants. Standards of education and experience for certified public accountants; highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.
- Perry, Donald P. Work of the commission on CPA standards. *Accounting review*, v. 30, April 1955, p. 183-93.
- Pipkin, James H. Broadened responsibilities of the accountant. (*The*) *Arthur Andersen chronicle*, v. 15, July 1955, p. 225-34. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 23-9.
- "Psyching" the accountant. *Controller*, v. 24, June 1956, p. 257.
- What makes a properly trained accountant? (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 31-2.
- Zumhagen, Vernon E. What makes a good accountant? *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 543-4.

Relation to bankers

See Bankers and credit men—Cooperation

Relation to business

See Accountancy profession—Relation to business and management
Management control

Relation to credit men

See Bankers and credit men—Cooperation

Relation to internal auditors

See Internal auditing—Relation to accountants

Relation to labor

See Accountancy profession—Relation to labor

Relation to management

See Accountancy profession—Relation to business and management
Management control

Relation to tax administration

See Accountancy profession—Relation to tax administration

Requirements

See Accountants—Qualifications

Scotland

- Spencer, W. R. Increasing importance of the accountant in present-day industrial management. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 702-10.
- Young, David J. Challenge to the accountant in industry. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 687-701.

Selection

See Accountancy profession—Selection of personnel
Accountants' office—Personnel
Accounting testing program
Aptitude tests
Auditors—Selection

Senior

- Barnes, James A., and Brown, Derrick M. Additional thoughts on senior accountants' responsibilities. *Arthur Young journal*, v. 4, Oct. 1956, p. 29-33.
- Davis, Kenneth L. Human problems of the senior accountant. *Accounting review*, v. 31, Jan. 1956, p. 56-7.

ACCOUNTANTS—(Continued)**South Africa**

Smith, K. Lamont. Some problems of the practising accountant in Southern Africa. *South African accountant*, v. 2, Sept. 1955, p. 105-18.

Women

See Women in accountancy

ACCOUNTANTS! a word with you! *Accountancy* (Eng.), v. 66, Sept. 1955, p. 337-40.

ACCOUNTANTS and solicitors. *Accountant* (Eng.), v. 133, Dec. 17, 1955, p. 669. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 3-4.

ACCOUNTANTS and universities. *Cost accountant* (Eng.), v. 34, March 1956, p. 323-4.

ACCOUNTANTS' contribution to the trade cycle. Baxter, W. T.

ACCOUNTANTS' diary for 1956. London, Gee and co., ltd. (1955). 88p. plus 140p.

ACCOUNTANTS' FEES

See Wages, fees, salaries, etc.—Accountants' fees

ACCOUNTANTS get a good account. 1p. (Reprint from *Christian century*, Nov. 28, 1956. p. 1381.)

ACCOUNTANTS' handbook, edited by Rufus Wixon. ed. 4. New York, Ronald press co., 1956. various paging.

ACCOUNTANTS in tax practice. *Bar bulletin* (New York county lawyers association), v. 12, March 1955, p. 208-9.

ACCOUNTANTS' index; eleventh supplement. American institute of accountants.

ACCOUNTANTS' legal responsibilities and liability insurance. Queenan, John W.

ACCOUNTANTS' liability in negligence to third parties. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 24-32.

ACCOUNTANTS' OFFICE

See also Tax practice

Accountant's diary for 1956. London, Gee and co., ltd. (1955). 88p. plus 140p.

American institute of accountants. CPA handbook, edited by Robert L. Kane, Jr. 2 vols. New York, American institute of accountants, c1956. various paging.

American institute of accountants. Committee on professional statistics. Questionnaire to members regarding certain statistics. New York, American institute of accountants, May 18, 1956. folder.

Bevis, Herman W. CPA's changing practice. *Journal of accountancy*, v. 100, Nov. 1955, p. 31-7.

Block, Max, editor. Office and staff management; a department. See issues of *New York certified public accountant*.

Fagerberg, Dixon, Jr. Perspective in the practice of accountancy. *Accounting review*, v. 30, April 1955, p. 211-16.

Fagerberg, Dixon, Jr., editor. Philosophy of accounting practice. (Practitioners forum) *Journal of accountancy*, v. 102, Sept. 1956, p. 84.

Lasser, J. K., tax institute, editors. J. K. Lasser's Standard handbook for accountants; a modern encyclopedia of auditing, cost control, management, systems design, forecasting, operation of the accounting office, and other phases of business planning. New York, McGraw-Hill book co., inc., 1956. various paging.

Mergers of accounting firms. (Editorial) *Journal of accountancy*, v. 102, Oct. 1956, p. 35-6.

Perry, Donald P. Public accounting practice and accounting education. (Dickinson lecture) Boston, Mass. Harvard university, Graduate school of business administration, 1955. 65p.

Strickett, H. E. Accountancy profession in New Zealand with particular reference to the accountant in public practice. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955, p. 45-85.)

Wilson, Denis A. Systems for public accounting firms. *Virginia accountant*, v. 8, Jan. 1955, p. 5-12.

Accounting, timekeeping, etc.

Block, Max, editor. Cost accounting for a principal's time. (Office and staff management) *New York certified public accountant*, v. 26, Aug. 1956, p. 506.

Fagerberg, Dixon, Jr., editor. Classification-of-services code for charging time. (Practitioners forum) *Journal of accountancy*, v. 100, Aug. 1955, p. 80.

Maddrea, T. Grayson. Efficient operation of an accounting practice. *Virginia accountant*, v. 9, Jan. 1956, p. 12-19.

Mansfield, Kenneth Z. Where does the time go? Who pays for it? *Hadley service bulletin*, Dec. 1956, p. 5-6.

Peterson, George A. Records and statements for the CPA's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 38-53.)

Tennent, J. M. Practising accountants' costing records—need for greatest efficiency in maintenance. *Accountant* (Eng.), v. 134, June 2, 1956, p. 614-18.

Whipp, G. D. Practising accountants' work in progress records. *Accountant* (Eng.), v. 135, July 21, 1956, p. 56-8.

Wilson, Benjamin A. Accounting for one's own practice. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 54-63.)

Billing

Fagerberg, Dixon, Jr., editor. Reduced fees for charitable groups; a contrary stand. (Practitioners forum) *Journal of accountancy*, v. 100, Sept. 1955, p. 95-6.

Fagerberg, Dixon, Jr., editor. Should charitable organizations be billed at reduced rates? (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 79.

Budgeting

Whipp, G. D. Practising accountants' time and financial budgets. *Accountant* (Eng.), v. 135, Sept. 22, 1956, p. 276-8.

Building a practice

See Accountants' office—Organization and procedure

Clients

American institute of accountants. CPA and his client. New York, American institute of accountants, 1956. 30p.

Beckwith, Wendall P. Building your client's bank credit. *Michigan C.P.A.*, Sept. 1955, p. 7-9.

Block, Max, editor. Evaluation of clientele for purpose of purchase. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 676-7.

Brodie, Edward F. Auditing a client's insurance program. *Arthur Young journal*, v. 4, Oct. 1956, p. 34-8.

Carey, John L. CPA and his client: a study in public relations. *New York certified public accountant*, v. 26, Nov. 1956, p. 641-5. *Irish accountant and secretary*, v. 21, Dec. 1956, p. 179-80, 186.

Carey, John L. Relations with clients. (In his *Professional ethics of certified public accountants*. 1956. p. 161-83.)

Coe, Cecil E. Public accountant looks at the client's insurance policies. *National public accountant*, v. 6, Feb. 1956, p. 5-12.

Fagerberg, Dixon, Jr., editor. First auditing engagement for a client. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.

Fagerberg, Dixon, Jr., editor. Formula for speedy familiarity with a new client's accounts. (Practitioners forum) *Journal of accountancy*, v. 99, April 1955, p. 96.

ACCOUNTANTS' OFFICE—Clients—(Continued)

- Fagerberg, Dixon, Jr., editor. Four point program for constructive small business and farm accounting. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.
- Fagerberg, Dixon, Jr., editor. Getting and keeping the "feel" of your clients' affairs. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 77.
- Fagerberg, Dixon, Jr., editor. Guide to the utilization of the client's staff. (Practitioners forum) *Journal of accountancy*, v. 102, July 1956, p. 84.
- Fagerberg, Dixon, Jr., editor. Looseleaf sheet for easy coordination of client work. (Practitioners forum) *Journal of accountancy*, v. 99, May 1955, p. 78.
- Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.
- Half, Robert. Public accountant's problems in interviewing accounting personnel for clients. *New York certified public accountant*, v. 25, Dec. 1955, p. 718-21.
- Keaton, Homer W. Advising clients how to arrange employee benefits with tax benefit. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 61-71.)
- Leland, Thomas W. Helping the small client with his budget problems. *Journal of accountancy*, v. 100, Oct. 1955, p. 56-61.
- MacGillivray, C. K. How much can auditors do to aid their clients. *Journal of accountancy*, v. 101, April 1956, p. 58-62.
- Miller, Besse May. How to prepare reports for clients. (In her *Handbook for secretaries to accountants, controllers, treasurers*. 1955, p. 126-57.)
- Nichols, Fred W. Serving your tax client. *Alabama CPA*, v. 5, April 1955, p. 4-11.
- Noble, Thomas. Use of client's help in the audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 204-13.)
- Perler, Julius. Profit-sharing plans for smaller clients. *Journal of accountancy*, v. 101, Feb. 1956, p. 56-61.
- Porter, Stanley P. What the client can do in preparing for the audit. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955, p. 18-27.)
- Rainess, Clarence. Accountant's appraisal of his client. *Credit executive*, v. 48, June 1955, p. 11-15.
- Rockey, Charles S. Accountant's relations with his client. (Address at annual meeting of American institute of accountants, September 22-27, 1956) 26 typewritten pages.
- Rutledge, C. J. Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.
- Simplified system for client engagement control. *Hadley service bulletin*, Dec. 1956, p. 1-2.
- Sklar, Maurice. Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.
- Sutton, J. A. Reserve revisited. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.
- Waterman, John M. Managers' responsibilities as to auditing procedures. *Arthur Young journal*, v. 3, April 1956, p. 1-8.
- Weis, Thomas J. Cooperation with the client's personnel. *Arthur Young journal*, v. 2, April 1955, p. 28-30.
- Continuing a practice**
- Brydon, Robert, III. Continuing a public accounting practice. *Virginia accountant*, v. 8, Jan. 1955, p. 31-6.
- Fagerberg, Dixon, Jr., editor. Benefits of planned transfers of practices. (Practitioners' forum) *Journal of accountancy*, v. 100, Oct. 1955, p. 71.
- Fagerberg, Dixon, Jr., editor. Transferring the practices of deceased practitioners. (Practitioners forum) *Journal of accountancy*, v. 99, May 1955, p. 77.
- Isaacson, Bernard B. Practitioners emergency assistance. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.

- Perry, Theodore N. What about the sole practitioner's widow? *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 43, 50.
- Rhodes, Luke J. Committee studies continuation of the practice of the individual practitioner. *Pennsylvania CPA spokesman*, v. 26, Oct. 1955, p. 7-8.
- Stern, Henry L. C.P.A. emergency committee report. New York, American institute of accountants (1955). 11 mimeo. pages.
- Suggested will provision for sole practitioners. *Virginia accountant*, v. 10, Fall 1956, p. 16.

Employment

- See Accountancy profession—Selection of personnel
- Accountants—Employment
- Accountants' office—Personnel

Engagements

- Fagerberg, Dixon, Jr., editor. Classification-of-services code for charging time. (Practitioners forum) *Journal of accountancy*, v. 100, Aug. 1955, p. 80.
- Fagerberg, Dixon, Jr., editor. First auditing engagement for a client. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.
- Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.
- Rutledge, C. J. Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.
- Sklar, Maurice. Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.
- Stettler, Howard F. Preliminaries to the audit engagement. (In his *Auditing principles*. 1956, p. 549-63.)
- Tietjen, A. Carl. Suggested change in examination approach. *Price Waterhouse review*, v. 1, Dec. 1955, p. 28-33. *Journal of accountancy*, v. 101, April 1956, p. 47-9.
- Waterman, John M. Managers' responsibilities as to auditing procedures. *Arthur Young journal*, v. 3, April 1956, p. 1-8.

Fees

- See Wages, fees, salaries, etc.—Accountants' fees

Filing and indexing

- Miller, Besse May. Filing in a public accountant's office. (In her *Handbook for secretaries to accountants, controllers, treasurers*. 1955, p. 107-25.)
- Peterson, George A. Records and statements for the CPA's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 38-53.)

Goodwill

- See Accountants' office—Valuation and goodwill

Hours of labor

- See Hours of labor—Accountants

Incentives

- See also Pensions and benefit plans—Accountants
- Profit sharing—Accountants
- Mayo, Ralph B. Accountants' incentive-pay plans. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 117-35.)

Internship

- American institute of accountants. Committee on accounting personnel and American accounting association. Committee on internships. Statement of standards and responsibilities under public accounting internship programs. *Accounting review*, v. 30, April 1955, p. 206-10.
- American institute of accountants. Committee on accounting personnel and American accounting association. Committee on internships. Statement of standards and responsibilities under public accounting internship programs. (Official releases) *Journal of accountancy*, v. 99, April 1955, p. 74-6.

ACCOUNTANTS' OFFICE—Internship—(Continued)

- Comer, Robert W. How students view internship programs. *New York certified public accountant*, v. 25, Oct. 1955, p. 595-8.
- Lawrence, Charles. Suggested program for cooperation between educational institutions and small practitioners. *Accounting review*, v. 30, Oct. 1955, p. 645-50.
- Macaulay, Hugh. Responsibilities of the professional accounting firms in continuing the training of college graduates. *Accounting review*, v. 30, Jan. 1955, p. 48-50.
- Perry, Donald P. Work of the commission on CPA standards. *Accounting review*, v. 30, April 1955, p. 183-93.
- Smith, Paul B. My internship with Arthur Young and company. *Arthur Young journal*, v. 3, April 1956, p. 19-22.
- What makes a properly trained accountant? (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 31-2.

Libraries

See Libraries

Management

- Boyles, E. Edward. Practising accountant's visual control of cases. *Accountant* (Eng.), v. 134, Feb. 11, 1956, p. 147-8.
- Fagerberg, Dixon, Jr., editor. CPA firm moves, and having moved, writes in. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75-6.
- Fagerberg, Dixon, Jr., editor. Inspection of a modern public accounting plant. (Practitioners forum) *Journal of accountancy*, v. 101, Jan. 1956, p. 77-8.

Manuals

See Manuals

Mechanical devices

- American institute of accountants. Mechanical reproduction equipment. (In its *Selected readings in tax practice administration*. c1955. Chap. VI.)
- Barieau, William G. Use of reproduction equipment in the accountant's office. *Hadley service bulletin*, Oct. 1955, p. 1-5.
- Christian, George H. Duplicating problem in the C.P.A. office. *Connecticut C.P.A.*, v. 20, Sept. 1956, p. 14-16.
- Mansfield, Kenneth Z. Where does the time go? Who pays for it? *Hadley service bulletin*, Dec. 1956, p. 5-6.
- Reifenrath, J. W. Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.
- Rutledge, C. J. Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.
- Simplified system for client engagement control. *Hadley service bulletin*, Dec. 1956, p. 1-2.
- Sklar, Maurice. Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.

Organization and procedure

- Carey, John L. Forms of organization and description. (In his *Professional ethics of certified public accountants*. 1956. p. 198-210.)
- Crawford, Robert. Organization of a professional office (from the viewpoint of the small office). (In *Institute of chartered accountants of Scotland. Summer school . . . 1955*. p. 13-38.) *Accountants' magazine* (Scot.), v. 59, Oct. 1955, p. 582-607.
- Lutz, Edward O. Practice of your own. *Journal of accountancy*, v. 102, Oct. 1956, p. 51-5.
- McPhail, R. T. M. Organization of a large professional office. (In *Institute of chartered accountants of Scotland. Summer school . . . 1955*. p. 39-66.) *Accountants' magazine* (Scot.), v. 59, Nov. 1955, p. 649-81.
- Maddrea, T. Grayson. Efficient operation of an accounting practice. *Virginia accountant*, v. 9, Jan. 1956, p. 12-19.
- Nash, Arthur P., and Halpern, Stephen J. Starting a practice. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 26.
- Organization of the independent public accounting firm. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 24-6.)

Pace, Homer St. Clair and Koestler, Edward J. Organization of public accountant's office. (In their *Auditing*. c1955. p. 312-29.)

Partnerships

- Conway, Nelson. Bringing in partners. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 18 typewritten pages.
- Favaloro, John L. Retirement of partners. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 15 typewritten pages.
- Garcia, Le Verne W. Tax accounting problems of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 117-20.)
- Kelson, Paul A. Partnership retirements and death benefits. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 129-33.)
- Swanson, John H. Selection of partners. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 24.
- Torrey, Lorin A. Value of partnership interests and changes in partnership. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 121-8.)

Pensions

See Pensions and benefit plans—Accountants

Personnel

See also Accountancy profession—Selection of personnel

- American institute of accountants. Training of personnel in taxes. (In its *Selected readings in tax practice administration*. c1955. Chap. IV.)
- American institute of accountants. Committee on accounting personnel and American accounting association Committee on internships. Statement of standards and responsibilities under public accounting internship programs. (Official releases) *Journal of accountancy*, v. 99, April 1955, p. 74-6. *Accounting review*, v. 30, April 1955, p. 206-10.
- Block, Max, editor. Maintenance of good personnel relations. (Office and staff management) *New York certified public accountant*, v. 26, March 1956, p. 196-7.
- Claire, Richard S. Selection and training of public accountants. (In Texas Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference . . . 1951*. p. 35-44.)
- Dours, Armand J. Considerations for selecting staff members. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 12-14.
- Fagerberg, Dixon, Jr., editor. Discharging a staff member: some pointers from Max Block. (Practitioners forum) *Journal of accountancy*, v. 99, Jan. 1955, p. 95-6.
- Fagerberg, Dixon, Jr., editor. Some insight into the eternal personnel problem. (Practitioners forum) *Journal of accountancy*, v. 102, Aug. 1956, p. 83-4, 86.
- Gilkison, W. S. Staff problems on large audits. *Accountants' journal* (N. Z.), v. 34, July 1956, p. 441-2.
- Half, Robert. Employee relations in public accountancy. *New York certified public accountant*, v. 25, Nov. 1955, p. 629-33.
- Kircher, Paul. Promoting loyalty in accounting personnel. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 107-16.)
- Kircher, Paul and Buchele, Robert. How to recruit accounting personnel. *Journal of accountancy*, v. 99, May 1955, p. 54-9.
- Price, Leonard. Elements of a successful employment interview. *Accounting forum*, v. 27, May 1956, p. 24-6.

Plant layout

- Fagerberg, Dixon, Jr., editor. CPA firm moves, and having moved, writes in. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75-6.

ACCOUNTANTS' OFFICE—Plant layout—(Continued)

Fagerberg, Dixon, Jr., editor. Inspection of a modern public accounting plant. (Practitioners forum) *Journal of accountancy*, v. 101, Jan. 1956, p. 77-8.

Profit sharing

See Profit sharing—Accountants

Purchase and sale

See Accountants' office—Valuation and goodwill

Reports

See Reports, Accountants' — Writing and preparation

Schedules

Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.

Services

Alexander, Osa F. Financial planning for small business—a responsibility of the auditor. *Texas certified public accountant*, v. 27, June 1955, p. 3, 7.

American institute of accountants. Committee on management services by CPAs. Classification of management services by CPAs. New York, American institute of accountants, c1956. 14p.

Atkins, J. Herman. C.P.A. in the management field. *Virginia accountant*, v. 10, Summer 1956, p. 11-16.

Beckwith, Wendall P. Building your client's bank credit. *Michigan C.P.A.*, Sept. 1955, p. 7-9.

Bennett, Clinton W. Management services by CPA's. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Sept. 1956, p. 2-6.

Bennett, Clinton W. Rehabilitating a sick business. *Journal of accountancy*, v. 101, April 1956, p. 50-3.

Bergstein, Sol. Developing a client's insurance program. *New York certified public accountant*, v. 26, Aug. 1956, p. 480-3.

Block, Max. Management counselling services by certified public accountants. *Accounting seminar*, v. 10, May 1956, p. 20-6.

Block, Max. Management services by certified public accountants. *Accounting forum*, v. 26, May 1955, p. 5-10. *Ohio certified public accountant*, v. 14, Summer 1955, p. 103-11. *Texas certified public accountant*, v. 27, Oct. 1955, p. 4-7.

Block, Max, editor. Services that accountants perform or collaborate in. (Office and staff management) *New York certified public accountant*, v. 25, Sept. 1955, p. 543-6.

Brock, Joseph L. Management services by local practitioners. *New York certified public accountant*, v. 25, Sept. 1955, p. 520-3.

Brodie, Edward F. Auditing a client's insurance program. *Arthur Young journal*, v. 4, Oct. 1956, p. 34-8.

Brown, Harry G. Management counseling for small business firms. *Journal of accountancy*, v. 100, July 1955, p. 36-41.

Carey, John L. Ethical responsibilities in management services. (In his *Professional ethics of certified public accountants*. 1956. p. 137-57.)

Coe, Cecil E. Public accountant looks at the client's insurance policies. *National public accountant*, v. 6, Feb. 1956, p. 5-12.

Cogen, Jesse B. Guide to adequate business insurance and protection. *Accounting seminar*, Spring 1955, p. 11-15.

Densmore, Seth A. Accounting services in small communities. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 12-25.)

Duerksen, Peter A. Management services for small business. (Address at eighth Accountants' graduate study conference, Michigan association of certified public accountants, University of Michigan, June 17, 1955) 9 mimeo. pages.

Eaton, Marquis G. Advisory service: new frontier. *Journal of accountancy*, v. 100, Nov. 1955, p. 56-61.

Eaton, Marquis G. Economics of accountancy. (Address before Cleveland chapter, Ohio society of certified public accountants, Dec. 1956) 13 typewritten pages.

Esch, Gerald A. Accountant and insurance. *Accounting forum*, v. 26, May 1955, p. 18-21.

Fagerberg, Dixon, Jr., editor. Classification-of-services code for charging time. (Practitioners forum) *Journal of accountancy*, v. 100, Aug. 1955, p. 80.

Fagerberg, Dixon, Jr., editor. Extending CPA services to management—a case study. (Practitioners forum) *Journal of accountancy*, v. 100, July 1955, p. 93-4.

Fagerberg, Dixon, Jr., editor. Four point program for constructive small business and farm accounting. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.

Fagerberg, Dixon, Jr., editor. Mr. Brock makes up his mind. (Practitioners forum) *Journal of accountancy*, v. 100, Sept. 1955, p. 96-8.

Fagerberg, Dixon, Jr. Services to management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 26-37.)

Fagerberg, Dixon, Jr., editor. Two ways of cultivating more extensive work from existing clients. (Practitioners forum) *Journal of accountancy*, v. 99, Feb. 1955, p. 80.

Fitzpatrick, Thomas J. Accountant's role in a disaster. *Connecticut CPA*, v. 19, Dec. 1955, p. 6-7.

Frisbee, Ira N. Ethical considerations in rendering management services. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 19 typewritten pages.

From different viewpoints: Should accountants hold insurance agencies? *Accountants journal* (Eng.), v. 48, Nov. 1956, p. 315-16.

Grady, Paul. Management advisory services in the accounting field. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1956. p. 3-11.)

Grady, Paul. Management advisory services in the field of accounting. *Controller*, v. 24, Aug. 1956, p. 370-1, 390.

Half, Robert. Public accountant's problems in interviewing accounting personnel for clients. *New York certified public accountant*, v. 25, Dec. 1955, p. 718-21.

Hall, Mary F. Small businessman and his accountant. *Woman C.P.A.*, v. 19, Dec. 1956, p. 4-6.

Gabrielson, C. C. Management services by CPA's. *California certified public accountant*, v. 23, May 1956, p. 21-5.

Gouldman, Herbert E. How to develop advisory services for your clients. *Virginia accountant*, v. 10, Fall 1956, p. 12-16.

Heath, Leslie A. Management services. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

Holmes, Arthur W. Management consulting services. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 781-96.)

Isensee, C. T. Management services of a public accounting firm. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference . . .* 1954. p. 80-9.)

Kane, John E. Keeping up with economic trends. *Journal of accountancy*, v. 99, March 1955, p. 45-8.

Keaton, Homer W. Advising clients how to arrange employee benefits with tax benefit. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 61-71.)

Leland, Thomas W. Helping the small client with his budget problems. *Journal of accountancy*, v. 100, Oct. 1955, p. 56-61.

McAnly, H. T. Development of management services in an accounting firm. *Ohio certified public accountant*, v. 15, Spring 1956, p. 51-8.

MacGillivray, C. K. How much can auditors do to aid their clients. *Journal of accountancy*, v. 101, April 1956, p. 58-62.

Management services and independence. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 28.

Mason, Perry. Problems in the extension of services of the CPA. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 149-54.

ACCOUNTANTS' OFFICE—Services—(Continued)

- New York state society of certified public accountants. Management services by CPAs. *Texas certified public accountant*, v. 27, Oct. 1955, p. 4-7.
- Perry, Donald P. Services other than auditing. (In his *Public accounting practice and accounting education*. 1955, p. 22-8.)
- Perry, Theodore N. What about the sole practitioner's widow? *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 43, 50.
- Pinkerton, Paul W. Example of advisory services by CPAs. *New York certified public accountant*, v. 26, Aug. 1956, p. 471-3.
- Ryan, Louis A. Organizing an office to handle management services. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.
- Sehrt, John J., Jr. Management services by certified public accountants. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 13-19.
- Stewart, C. E. C. Insurance coverage—the onus on the auditor. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 411-14.
- Types of service offered by public accountants. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 2-4.)
- von Rosen, Urban F. Expanding activities of the smaller accounting firms and individual practitioners. *Ohio certified public accountant*, v. 15, Spring 1956, p. 59-66. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 34-42.
- Wadhams, Vance A. Management advisory services. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 28-33.
- Wellington, Roger. Development of management services. *Journal of accountancy*, v. 101, June 1956, p. 57-9.
- Wellington, Roger. How to develop advisory services for your clients. *New York certified public accountant*, v. 26, Jan. 1956, p. 18-19.
- Wellington, Roger. Some aspects of performance of management services by C.P.A.'s. *Virginia accountant*, v. 8, Jan. 1955, p. 19-29.
- Welsch, Glenn A. Management services by the certified public accountant. *Texas certified public accountant*, v. 28, Nov. 1956, p. 1, 4-7; Dec. 1956, p. 10-12.
- Zebley, John H., Jr. Machines and men in accounting operations. *Office*, v. 43, Jan. 1956, p. 75-6.

Small practitioners

- Banaria, Pascasio S. Problems of new and small CPA practitioners. *Accountants' journal* (P.I.), v. 5, June 1955, p. 88-91.
- Brock, Joseph L. Management services by local practitioners. *New York certified public accountant*, v. 25, Sept. 1955, p. 520-3.
- Charnak, Jerome J. IRS directive challenged. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.
- Child, Harold L. Staff training problems of small local firms. *Accountants' journal* (P.I.), v. 5, June 1955, p. 104-9.
- Crawford, Robert. Organization of a professional office (from the viewpoint of the small office). (In Institute of chartered accountants of Scotland. *Summer school* . . . 1955. p. 13-38.) *Accountants' magazine* (Scot.), v. 59, Oct. 1955, p. 582-607.
- Densmore, Seth A. Accounting services in small communities. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 12-25.)
- Fagerberg, Dixon, Jr., editor. Four point program for constructive small business and farm accounting. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.
- Favaloro, John L. Operating in small communities. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 83-92.)
- Lawrence, Charles. Suggested program for cooperation between educational institutions and small practitioners. *Accounting review*, v. 30, Oct. 1955, p. 645-50.
- Leonard, W. G. Troubles of the small practitioner. *Canadian chartered accountant*, v. 68, May 1956, p. 384-6.

- Rea, Richard C. Future of the small practitioner. *Ohio certified public accountant*, v. 14, Spring 1955, p. 55-63. *Alabama CPA*, v. 5, July 1955, p. 9-16. *Illinois certified public accountant*, v. 18, Summer 1956, p. 34-42.
- Stone, J. A. Some problems of the provincial practitioner. *Accountants' journal* (N.Z.), v. 34, Jan. 1956, p. 210-18.
- von Rosen, Urban F. Expanding activities of the smaller accounting firms and individual practitioners. *Ohio certified public accountant*, v. 15, Spring 1956, p. 59-66. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 34-42.
- Witschey, Robert E. Some problems of the local practitioner. *New York certified public accountant*, v. 25, May 1955, p. 271-8. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 23-31.

Specialization

See Specialization

Staff compensation

See Wages, fees, salaries, etc.—Accountants' salaries

Staff training

See also Accountants' office—Internship

- American institute of accountants. Training of personnel in taxes. (In its *Selected readings in tax practice administration*. c1955. Chap. IV.)
- Brown, Earl F. Staff training during the audit engagement. *Arthur Young journal*, v. 2, Jan. 1955, p. 38-44.
- Campfield, W. L. Experiences in extension of staff training to in-charge auditors. *Accounting review*, v. 30, April 1955, p. 293-7.
- Carey, John L. Selection and training of personnel. *Ohio certified public accountant*, v. 14, Autumn 1955, p. 151-7.
- Child, Harold L. Staff training problems of small local firms. *Accountants' journal* (P.I.), v. 5, June 1955, p. 104-9.
- Claire, Richard S. Selection and training of public accountants. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 35-44.)
- Gardner, Gordon F. Role of the firm in professional development. *Price Waterhouse review*, v. 1, March 1956, p. 26-32. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 18-22.
- Gayle, William T. Training staff accountants. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 93-106.)
- Gilkison, W. S. Staff problems on large audits. *Accountants' journal* (N.Z.), v. 34, July 1956, p. 441-2.
- Holmes, Arthur W. Staff organization of public accountants. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 43-9.)
- Kane, Robert L., Jr., editor. Guide to a practical staff training program. (Students department) *Journal of accountancy*, v. 102, Dec. 1956, p. 70-5.
- Kaufman, Stuart F. Opportunities for the junior with a large public accounting firm. *Price Waterhouse review*, v. 1, Dec. 1956, p. 29-35.
- Lawrence, Charles. Study guide for beginning accountants. Detroit, Mich., Michigan association of certified public accountants, c1956. folder.
- Instructional helps for a Study guide for beginning accountants. c1956. folder.
- Macaulay, Hugh. Responsibilities of the professional accounting firms in continuing the training of college graduates. *Accounting review*, v. 30, Jan. 1955, p. 48-50.
- Michigan association of certified public accountants. Committee on professional education. Guide to a practical staff training program. Detroit, Mich., Michigan association of certified public accountants (1955). 15p.
- Park, Colin. Two-day initial training program in a medium-sized firm; a case study. *New York certified public accountant*, v. 26, March 1956, p. 152-6.
- Supervising and reviewing**
- Rolnik, Max. Planning and supervising a large audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 263-6.)

ACCOUNTANTS' OFFICE—(Continued)**Tax department**

See also Tax departments

- American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- Myers, Max. Large gains from small returns. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 23.
- Organization and operation of a tax department in a public accounting firm. (In *Accountants' handbook*, ed. 4. 1956. Sec. 27. p. 40-5.)
- Reifenrath, J. W. Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.

Valuation and goodwill

See also Goodwill

Valuation

- Bee, Derek G. Valuation of professional goodwill. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 330-1. *Chartered accountant in Australia*, v. 26, March 1956, p. 483-5.
- Betz, William L. Valuation of an accountant's practice. *New York certified public accountant*, v. 26, July 1956, p. 436-9.
- Block, Max, editor. Evaluation of clientele for purpose of purchase. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 676-7.
- Block, Max, editor. Goodwill and non-competition provisions in accounting practice dispositions. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675.
- Cost of accounting practice not subject to depreciation. *Journal of taxation*, v. 2, April 1955, p. 253.
- Goodwill not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.
- Wiseman, John. Sale of practice. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 32 typewritten pages.
- Wright, E. K. Professional goodwill: methods of valuation and payment. (In Institute of chartered accountants in England and Wales. *Summer course 1955*, p. 67-108.) *Accountant* (Eng.), v. 133, Sept. 3, 1955, p. 276-83; Sept. 10, 1955, p. 298-307. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 380-90; Feb. 1956, p. 427-41.

Working days

- Block, Max, editor. How many work days are there really in a year? (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675-6.

ACCOUNTANTS' PAPERS

See also Working papers

- Handing over papers on change of accountants. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 199-204.

- ACCOUNTANTS'** plan organized fight for tax practice. *Unauthorized practice news*, v. 20, Dec. 1954, p. 51-7.

- ACCOUNTANTS'** professional liability insurance. American surety company.

- ACCOUNTANT'S** relations with his client. Rockey, Charles S.

ACCOUNTANTS' REPORTS

See Certificate or opinion
Reports, Accountants'

- ACCOUNTANTS'** reports for prospectuses. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 14-16.

ACCOUNTANTS' SALARIES

See Wages, fees, salaries, etc.—Accountants' salaries

ACCOUNTANTS' SOCIETIES

See also under name of individual society

- Kohler, E. L. Development of accounting principles by accounting societies. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 177-206.)
- New York state society of certified public accountants. National problems affecting New York CPAs' pocketbooks. (Society's general meeting Dec. 12, 1955) *New York certified public accountant*, v. 26, Jan. 1956, p. 16-21.
- Stans, Maurice H. CPA and his professional society. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Nov. 1955, p. 42-9.

American accounting association

- American accounting association. American accounting association committees, policies and procedures. *Accounting review*, v. 30, Jan. 1955, p. 125-7.
- American accounting association. Annual report, 1954. *Accounting review*, v. 30, April 1955, p. 323-35.
- American accounting association. Annual report, 1955. *Accounting review*, v. 31, April 1956, p. 295-307.
- Cox, R. Carson. American accounting association—analysis of membership. *Accounting review*, v. 30, July 1955, p. 427-9.
- Cox, R. Carson. Report of the annual convention. *Accounting review*, v. 30, Jan. 1955, p. 128-9.
- Goldberg, Louis. Convention of the American accounting association. *Australian accountant*, v. 25, Nov. 1955, p. 475-8.
- Greer, Howard C. Benchmarks and beacons. *Accounting review*, v. 31, Jan. 1956, p. 3-14.
- Mason, Perry. Price-level study of the American accounting association. *Accounting review*, v. 30, Jan. 1955, p. 37-44.
- Morey, Lloyd. Remarks before annual meeting of American accounting association. *Accounting review*, v. 30, Jan. 1955, p. 25-6.
- Smith, Frank P. Report of the president (American accounting association) *Accounting review*, v. 30, April 1955, p. 323-9.

American institute of accountants

- See also American institute of accountants
- Accountants get a good account. 1p. (Reprint from *Christian century*, Nov. 28, 1956, p. 1381.)
- American institute of accountants. AIA council 1954-1955. Contains pictures of council members) New York, American institute of accountants. not paged.
- American institute of accountants. By-laws—Rules of professional conduct. New York, American institute of accountants, c1956. 15p.
- American institute of accountants. Accounting firms and practitioners 1955. New York, American institute of accountants, c1955. 163p.
- American institute of accountants. "... Charting the course of the profession ..." annual report 1955. New York, American institute of accountants. 21p.
- American institute of accountants. Expanding world of accounting; annual report 1956. New York, American institute of accountants. 21p.
- American institute of accountants. Officers, council and committees; Trial board; State boards of accountancy; State societies of CPAs; Minutes of annual meeting; Awards; 1955-1956. New York, American institute of accountants, c1955. 60p.
- American institute of accountants. Officers, council and committees; Trial board; State boards of accountancy; State societies of CPAs; Minutes of annual meeting; Awards; 1956-1957. New York, American institute of accountants, c1956. 60p.
- American institute of accountants. Staff organization. New York, American institute of accountants, 1956. 16p.
- American institute of accountants annual report, 1955. *Accountants' magazine* (Scot.), v. 59, Nov. 1955, p. 688-90.
- Carey, John L. Advantages of professional organization. *New York certified public accountant*, v. 26, Feb. 1956, p. 90-2.

ACCOUNTANTS' SOCIETIES—American institute of accountants—(Continued)

- Foye, Arthur B. State society—American institute team. *New York certified public accountant*, v. 26, Jan. 1956, p. 16-17.
- Mississippi society of certified public accountants. Resolution endorsing a proposal to make a change in the corporate name of the American institute of accountants to the American institute of certified public accountants. Oct. 20, 1956. 2 typewritten pages.
- New York state society of certified public accountants. National problems affecting New York CPAs' pocketbooks. (Society's general meeting, Dec. 12, 1955) *New York certified public accountant*, v. 26, Jan. 1956, p. 16-21.
- Stans, Maurice H. CPA and his professional society. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Nov. 1955, p. 42-9. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 3-9.
- Zebley, John H., Jr. Professional responsibilities of the CPA. (Fall conference of Robert Morris associates, Dallas, Texas, November 14, 1955) 13 typewritten pages. *Bulletin of the Robert Morris associates*, v. 38, Dec. 1955, p. 112-21.

American institute of certified public accountants

- Mississippi society of certified public accountants. Resolution endorsing a proposal to make a change in the corporate name of the American institute of accountants to the American institute of certified public accountants. Oct. 20, 1956. 2 typewritten pages.

Association of certified and corporate accountants

- Association of certified and corporate accountants. Annual conference—Edinburgh, September 30 to October 4, 1955. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 311-34; Dec. 1955, p. 353-60.
- Association of certified and corporate accountants. Fiftieth annual general meeting. *Accountants journal* (Eng.), v. 47, June 1955, p. 186-90.
- Association of certified and corporate accountants. Fifty-first annual general meeting. *Accountants journal* (Eng.), v. 48, June 1956, p. 171-8.
- Association of certified and corporate accountants. Fifty years; the story of the Association of certified and corporate accountants 1904-54. London, Association of certified and corporate accountants, November 1954. 70p.
- Association of certified and corporate accountants. Golden jubilee, November 30 to December 2, 1954. *Accountants journal* (Eng.), v. 47, Jan. 1955, p. 9-36.
- Association of certified and corporate accountants. Golden jubilee celebrations, 30th November-2nd December 1954—Report of proceedings. London, Association of certified and corporate accountants (1955). 71p.
- Association of certified and corporate accountants. Report of the council and accounts of the association for 1955. London, Association of certified and corporate accountants. 19p.

Association of certified public accountant examiners

- Association of certified public accountant examiners. Proceedings, 1954 annual meeting, Waldorf-Astoria, New York, October 18, 1954. 74p.
- Association of certified public accountant examiners. Proceedings 1955 annual meeting, October 22 and 24, 1955, Hotel Statler, Washington, D. C. D. P. Williams, Sec., American investment building, St. Louis, Mo. 70p.

Association of water transportation accounting officers

- Association of water transportation accounting officers. Forty-third report . . . annual meeting, Swampscott, Mass., October 8-9, 1954. New York, G. C. Charlton, secretary. 61p.

Australian chartered accountants' research and service foundation

- Australian chartered accountants' research and service foundation. *Chartered accountant in Australia*, v. 27, Nov. 1956, p. 259-69.

C.P.A.

See also under name of individual state society

- American institute of accountants. Outline of certain features of the American institute pension plan for state societies. New York, American institute of accountants, Dec. 15, 1953. 5 mimeo. pages.
- CPAs in professional societies (as of Aug. 31, 1955). *CPA* (American institute of accountants), Jan. 1956, p. 8-9.
- California society of certified public accountants. Society's public relations program. *California certified public accountant*, v. 22, Feb. 1955, p. 16-22.
- Heintzelman, F. Willard. What does a full-time executive really do? (Address to State society executives association and State society officers, October 23, 1955, at Washington, D.C.) 3 mimeo. pages.
- Pearson, Russell A. Talk presented before State society executives and State society officers, October 23, 1955, at Washington, D. C., on the subject of the employment of an executive secretary. 2 mimeo. pages.
- Professor's hired hands hold a meeting. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 29.
- Rickbeil, Raymond E. Address on state legislation delivered before State society executives association and State society officers, October 23, 1955, at Washington, D. C. 9 mimeo. pages.
- Weltmer, W. Keith. Problems of the small state society. Lawrence, Kans., University of Kansas, Oct. 1954. 13 mimeo. pages.

California

- Hempel, Soren. Society's legislative activities. *California certified public accountant*, v. 24, Nov. 1956, p. 27-36.

Illinois

- Illinois society of certified public accountants. Public relations survey. Chicago, Ill., Illinois society of certified public accountants, 1955. 57p.
- Sullivan, Joseph. Getting the most out of our society. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 14-19.

New York

- Foye, Arthur B. State society—American institute team. *New York certified public accountant*, v. 26, Jan. 1956, p. 16-17.
- New York state society of certified public accountants. National problems affecting New York CPAs' pocketbooks. (Society's general meeting Dec. 12, 1955) *New York certified public accountant*, v. 26, Jan. 1956, p. 16-21.

Canadian institute of chartered accountants

- Canadian institute of chartered accountants. Annual report 1954-1955. Toronto, Canadian institute of chartered accountants. not paged.
- Canadian institute of chartered accountants. Annual report 1955-1956. Toronto, Canadian institute of chartered accountants. 15p.
- Canadian institute of chartered accountants. Directory of chartered accountants in Canada, 1956. Toronto, Ont., University of Toronto press (published for the Canadian institute of chartered accountants), c1956. 289p.
- Canadian institute of chartered accountants and Provincial institutes of chartered accountants. Officers, councils and members, 1954-55. Toronto, Canadian institute of chartered accountants. 199p.
- Glasco, J. Grant. Review of the profession. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 375-86.
- Horne, Gilbert R. Professional training for accountancy in Canada. *Accounting review*, v. 31, Jan. 1956, p. 43-9.
- Leonard, W. G. Chartered accountants course of instruction. *Canadian chartered accountant*, v. 66, April 1955, p. 222-6.

Great Britain

- Accountant's diary for 1956. London, Gee and co., ltd. (1955). p. iii-xxix.

ACCOUNTANTS' SOCIETIES—(Continued)

India

See Accountants' societies—Institute of chartered accountants of India

Institute of accountants and actuaries in Glasgow

Institute of chartered accountants of Scotland. Celebrations in Glasgow of the Institute of chartered accountants of Scotland to mark the centenary of the granting of the royal charter to the former Institute of accountants and actuaries in Glasgow. *Accountants' magazine* (Scot.), v. 59, April 1955, p. 184-219.

Institute of chartered accountants in England and Wales

Carrington, W. S. Institute of chartered accountants in England and Wales—its present position and activities. *Chartered accountant in Australia*, v. 25, March 1955, p. 507-16.

Carrington, W. S. President's address at the autumn meeting of the Institute of chartered accountants in England and Wales, 1955. *Accountant* (Eng.), v. 133, Oct. 8, 1955, p. 423-7.

Chartered and incorporated accountants—an integration scheme; explanatory memorandum. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 660-4.

House, D. V. Professional ethics. *Accountant* (Eng.), v. 135, Oct. 13, 1956, p. 367-73; Oct. 20, 1956, p. 395-403; Oct. 27, 1956, p. 425-32; Nov. 3, 1956, p. 464-70.

Institute of chartered accountants in England and Wales. Autumn meeting held at Southport, 6th, 7th and 8th, October 1955. London, Institute of chartered accountants in England and Wales, November 1955. 83p.

Institute of chartered accountants in England and Wales. Institute's seventy-fourth annual meeting. *Accountant* (Eng.), v. 132, May 14, 1955, p. 554-8.

Institute of chartered accountants in England and Wales. Report of the council for 1954. *Accountant* (Eng.), v. 132, April 30, 1955, p. 482-95.

Institute of chartered accountants in England and Wales. Report of the council for 1955. *Accountant* (Eng.), v. 134, April 28, 1956, p. 468-83.

Institute of chartered accountants in England and Wales. Seventy-fifth annual meeting. *Accountant* (Eng.), v. 134, May 12, 1956, p. 545-54.

Institute of chartered accountants in England and Wales. Summer course 1955; proceedings at Christ church, Oxford, from 7th to 12th July 1955. London, Institute of chartered accountants in England and Wales, August 1955. 150p.

Momentous scheme. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 637-9.

Institute of chartered accountants in Ireland

Brock, Gabriel. Development of the profession in Ireland. *Accountant* (Eng.), v. 135, Aug. 25, 1956, p. 182-6.

Chartered and incorporated accountants—an integration scheme; explanatory memorandum. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 660-4.

Momentous scheme. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 637-9.

Institute of chartered accountants of British Columbia

Chambers, Graham A. Present educational curriculum of the B.C. institute. *Canadian chartered accountant*, v. 66, June 1955, p. 360-4.

Institute of chartered accountants of India

Institute of chartered accountants of India. Opening of the building of the Institute and the first conference of chartered accountants of India, April 2-6, 1954. New Delhi, Institute of chartered accountants of India, 1954. 417p.

Institute of chartered accountants of Ontario

Institute of chartered accountants of Ontario. Information for students-in-accounts 1956-1957. Toronto, Institute of chartered accountants of Ontario, June 1956. 32p.

Institute of chartered accountants of Ontario. Library catalogue, June 1955. Toronto, Institute of chartered accountants of Ontario, 1955. 32p.

Institute of chartered accountants of Scotland

Chartered and incorporated accountants—an integration scheme; explanatory memorandum. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 660-4.

Institute of chartered accountants of Scotland. Annual general meeting, March 30, 1955. *Accountants' magazine* (Scot.), v. 59, April 1955, p. 249-62.

Institute of chartered accountants of Scotland. Celebrations in Glasgow of the Institute of chartered accountants of Scotland to mark the centenary of the granting of the royal charter to the former Institute of accountants and actuaries in Glasgow. *Accountants' magazine* (Scot.), v. 59, April 1955, p. 184-219.

Institute of chartered accountants of Scotland. Report of the council to be presented to the annual general meeting of the members of the Institute on 30th March 1955. Edinburgh, Institute of chartered accountants of Scotland. 43p.

Institute of chartered accountants of Scotland. Report of the council to be presented to the annual general meeting of the members of the Institute on 28th March, 1956. Edinburgh, Institute of chartered accountants of Scotland. 42p.

Institute of chartered accountants of Scotland. Royal charters, rules and bye-laws with an index. Edinburgh, Institute of chartered accountants of Scotland, June 1951, reprinted May 1955. 42p.

Institute of chartered accountants of Scotland. Summer school at St. Andrews university, 24th to 29th June 1955. Edinburgh, Institute of chartered accountants of Scotland. 137p.

Institute of chartered accountants of Scotland. Summer school at St. Andrews university, 21st to 26th September, 1956. Edinburgh, Institute of chartered accountants of Scotland. 120p.

Momentous scheme. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 637-9.

Murphy, Mary E. Centenary of the Scottish institute of chartered accountants. *Accounting review*, v. 30, July 1955, p. 455-62.

Institute of cost and works accountants

Institute of cost and works accountants. Report of the council for the year 1954. *Cost accountant* (Eng.), v. 34, June 1955, p. 24-9.

Institute of cost and works accountants. 26th National cost conference—report of proceedings. *Cost accountant* (Eng.), v. 34, July 1955, p. 57-69.

Institute of internal auditors

Ratcliff, Eugene F. Remarks of president-elect (Institute of internal auditors). (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 81-5.)

Insurance accountants association

Insurance accountants association. Proceedings of the fifteenth annual fall conference and business show, Boston, Mass., October 20, 21 and 22, 1954. H. Edward Hill, exec. sec. (1955). 104p.

Insurance accountants association. Proceedings of the sixteenth annual fall conference and business show, Washington, D.C., October 26, 27 and 28, 1955. H. Edward Hill, exec. sec. (1956). 117p.

Insurance accounting and statistical association

Insurance accounting and statistical association. Proceedings, 1954. Kansas City, Mo., L. J. Hale, secretary, 1955. 525p.

Insurance accounting and statistical association. Proceedings, 1955. Kansas City, Mo., L. J. Hale, secretary, 1956. 552p.

National association of cost accountants

National association of cost accountants. Annual report for the fiscal year ending June 30, 1955. *N.A.C.A. bulletin*, v. 37, section 3, Nov. 1955, p. 427-54.

National association of cost accountants. Annual report 1955-1956. *N.A.C.A. bulletin*, v. 38, section 3, Nov. 1956, p. 463-90.

National association of cost accountants. 1955 conference proceedings; addresses presented at New York, June 1955. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1563-1620; section 3, Aug. 1955, p. 1738-76; v. 37, section 3, Sept. 1955, p. 123-84.

ACCOUNTANTS' SOCIETIES—National association of cost accountants—(Continued)

National association of cost accountants. 1956 conference proceedings; addresses delivered at the Conrad Hilton hotel, Chicago, Illinois, June 1956. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1407-39; section 3, Aug. 1956, p. 1563-88; v. 38, section 3, Sept. 1956, p. 123-83; section 3, Oct. 1956, p. 307-40.

National machine accountants association

National machine accountants association. 1954 proceedings, June 16-17-18, 1954. Chicago, Ill., National machine accountants' association (1955). 118p.

National society of public accountants

National society of public accountants. By-laws, as amended, to date. *PA* (National society of public accountants), July 1955, p. 3-29.

Netherlands institute of accountants

Another anniversary—Nederlands instituut van accountants. *Accountant* (Eng.), v. 132, May 21, 1955, p. 567.

de Bruyne, A. L. Diamond jubilee—progress of the profession in the Netherlands. *Accountant* (Eng.), v. 132, May 21, 1955, p. 573-5.

Diamond jubilee in Scheveningen; Netherlands institute after sixty years. *Accountant* (Eng.), v. 132, June 4, 1955, p. 642-5.

Kraayenhof, J. Profession in the Netherlands; sixty years of growth and development. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 382-90.

Nederlands instituut van accountants. Examinations. Amsterdam, Nederlands instituut van accountants, 1953. 15p.

Nederlands instituut van accountants. Verslag van de herdenking van het zestig-harig bestaan op 20 en 21 Mei 1955 in het Kurhaus te Scheveningen. Amsterdam, Nederlands instituut van accountants. 80p.

Netherlands institute of accountants. General information about the Netherlands institute of accountants and its organization. Amsterdam, Netherlands institute of accountants, August 1954. 29p.

New Zealand society of accountants

Cook, Ian T. President's address to the annual meeting. *Accountants' journal* (N.Z.), v. 34, April 1956, p. 318-23.

Graham, A. W. Work of the society. *Accountants' journal* (N.Z.), v. 35, Oct. 1956, p. 79-84.

New Zealand society of accountants. Seventh convention proceedings held at Dunedin 7th-11th March, 1955. Wellington, New Zealand society of accountants, 132p.

Watts, W. G. President's address to annual meeting (New Zealand society of accountants). *Accountants' journal* (N.Z.), v. 33, April 1955, p. 294-302.

Philippine institute of accountants

Philippine institute of accountants. Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954. Manila, Philippine institute of accountants. 57p.

Philippine institute of accountants. Silver jubilee yearbook. Manila, Philippine institute of accountants. 205p.

Society of incorporated accountants

Chartered and incorporated accountants—an integration scheme; explanatory memorandum. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 660-4.

Momentous scheme. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 637-9.

Nelson, Bertram. Accountancy in a dynamic economy. *Accountancy* (Eng.), v. 66, June 1955, p. 206-8.

Society of incorporated accountants. Seventieth annual general meeting, May 17, 1955. *Accountancy* (Eng.), v. 66, June 1955, p. 229-34.

Society of incorporated accountants. Seventy-first annual report of the council and accounts for the year 1955. London, Society of incorporated accountants, 32p. *Accountancy* (Eng.), v. 67, June 1956, p. 245-57.

ACCOUNTANT'S TESTIMONY

See Evidence

ACCOUNTANTS — unauthorized practice of law—settlement of client's income tax liability. (Decisions) *New York university law review*, v. 30, Feb. 1955, p. 492-3.

ACCOUNTING

See also Accountants

Bookkeeping

Cost and factory accounting

Operational accounting

also subheading Accounting, under special business, industry, or trade

Accountants' handbook, edited by Rufus Wixon. ed. 4. New York, Ronald press co., 1956. various paging.

American institute of accountants. Dynamic accounting for American business; a collection of outstanding articles from the *Journal of accountancy*. New York, American institute of accountants (1955). 91p.

American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; ninth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports: the reports analyzed are those with fiscal years ending May 1, 1954 to April 30, 1955, ed. 9—1955. New York, American institute of accountants, c1955. 266p.

American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; tenth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports: the reports analyzed are those with fiscal years ending within the calendar year 1955, ed. 10—1956. New York, American institute of accountants, c1956. 299p.

Anthony, Robert N. Management accounting; text and cases. Homewood, Ill., Richard D. Irwin, inc., 1956. 511p.

Backer, Morton, editor. Handbook of modern accounting theory. New York, Prentice-Hall, inc., 1955. 620p.

Byrd, Kenneth F. North American commentary. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 7-8. For later issues, see index of the *Accountant*.

Cannon, Arthur M. Accounting as a social force. *Journal of accountancy*, v. 99, March 1955, p. 60-6.

Carey, John L. Accounting for free enterprise. (Address before the Central chapter of Illinois society of certified public accountants, Springfield, May 18, 1956) 13 typewritten pages.

Chambers, R. J. Some observations on "Structure of accounting theory." *Accounting review*, v. 31, Oct. 1956, p. 584-92.

Daniels, Howard M. CPA theory review; an integration of accounting theory. Houston, Texas, University of Houston bookstore, c1956. various paging.

Eaton, Marquis G. What is an accountant? *Journal of accountancy*, v. 99, Feb. 1955, p. 46-51. *New York certified public accountant*, v. 25, June 1955, p. 358-65. *Chartered accountant in Australia*, v. 25, June 1955, p. 691-7.

Exciting promise of accounting. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33-4.

Fagerberg, Dixon, Jr., editor. "Cycology" of accounts: key to sound practice. (Practitioners forum) *Journal of accountancy*, v. 99, April 1955, p. 94-5.

Fay, Charles R. Contribution of accounting to company progress. *N.A.C.A. bulletin*, v. 37, section 3, Aug. 1956, p. 1563-74. (1956 conference proceedings)

Franklin, William H. Shortcuts in accounting. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 139-42. (1956 conference proceedings)

Graber, Paul J. Accounting theory. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 84-141.)

ACCOUNTING—(Continued)

- Graham, Willard J. Developments in accounting. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 1-13.)
- Grant, Eugene L. Basic accounting and cost accounting. New York, McGraw-Hill book co., inc., 1956. 377p.
- Green, Paul M. Accounting—servant or conscience? *Internal auditor*, v. 12, Dec. 1955, p. 6-12.
- Half century of accounting. *Journal of accountancy*, v. 100, Nov. 1955, p. 21-2, 24, 26-7, 86, plus.
- Holmes, Arthur W., Maynard, Gilbert P., Edwards, James Don and Meier, Robert A. Elementary accounting. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1956. 756p.
- Hunter, Joel. Accounting in management. *Journal of accountancy*, v. 100, Nov. 1955, p. 62-5.
- Johnson, Arnold W. Elementary accounting, ed. 3. New York, Rinehart and co., inc., c1956. 784p.
- Jones, F. Neville. Accounting basic equations and correlated definitions. San Francisco, Calif., The author, c1955. 23p.
- Karrenbrock, Wilbert E., and Simons, Harry. Advanced accounting—comprehensive volume. Cincinnati, Ohio, South-western pub. co., c1955. 948p.
- Kelly, Edward J. Accounting process; a textbook covering the basic concepts, principles, and conventions of accounting as applied in enterprises operated for profit. San Francisco, Calif., Fearon publishers, c1956. 458p.
- Kessler, Louis M. New developments in accounting trends and techniques. (Address at joint annual meeting of American society of women accountants and American woman's society of certified public accountants, Richmond, Virginia, October 21, 1955) 18 typewritten pages.
- Lankford, Albert E. Accounting as a prophet of profits. *Office executive*, v. 31, June 1956, p. 13-15, 17.
- Littleton, A. C. Choice among alternatives. *Accounting review*, v. 31, July 1956, p. 363-70.
- Littleton, A. C. Logic of accounts. *Accounting review*, v. 30, Jan. 1955, p. 45-7.
- McFarland, George A., and Ayers, Robert D. Accounting fundamentals. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 3-87.)
- McIntosh, D. L. Comparison of accounting and auditing in England and America. *Price Waterhouse review*, v. 1, Dec. 1956, p. 7-14.
- Mackenzie, Donald H. Fundamentals of accounting; a cost and revenue approach. rev. ed. New York, Macmillan co., 1956. 742p.
- Mason, Perry. Current economic problems relating to accounting. (In Texas, Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 10-19.)
- Mason, Perry. Some unsettled areas in accounting. 20 typewritten pages. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 36-45.)
- Mason, Perry, Stenberg, George B., and Niven, William. Elementary accounting. ed. 2. Brooklyn, N. Y., Foundation press, inc., 1956. 745p. + 216p. + 12p.
- Mattessich, Richard. Constellation of accountancy and economics. *Accounting review*, v. 31, Oct. 1956, p. 551-64.
- May, George O. Talk with Mr. May; interview by John Lawler. *Journal of accountancy*, v. 99, June 1955, p. 40-5. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 297-305.
- Morison, Thomas L., and Kiely, James J., editors. Widening horizons for the accountant; selected readings in accounting literature. Boston, Mass., Bentley school of accounting and finance, 1956. 378p.
- Murphy, Mary E. Accounting trends in the United States. *Accountants' journal* (N.Z.), v. 34, April 1956, p. 334-7.
- Perry, Kenneth W. Statistical relationship of accounting and economics. *Accounting review*, v. 30, July 1955, p. 500-6.
- Perry, Kenneth W., and Mautz, R. K. Theory cases for undergraduate courses. *Accounting review*, v. 31, July 1956, p. 497-500.
- Pilie, Louis H. Relationship of accounting to pursuing. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 5-8.
- Professorial chair in financial accounting at Columbia university graduate school of business. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 638.
- Pyle, William W. Fundamental accounting principles. Homewood, Ill., Richard D. Irwin, inc., 1955. 808p.
- Richardson, Mark E. Accounting theory and accounting problems in taxation. (Presented at Tenth annual conference of Tax executives institute, inc.) August 31, 1955. 21 typewritten pages.
- Richardson, Mark E. Accounting theory and taxation. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 71-80.)
- Roem, C. Rufus. Accounting. (Article prepared for publication in the 1956 edition of the *Encyclopedia Britannica*, November 1, 1955) 8 typewritten pages.
- Roem, C. Rufus. Horizons for accounting. *Hospital accounting*, v. 9, Dec. 1955, p. 20-1.
- Rosenblum, Leo. Current trends in accounting. *New York certified public accountant*, v. 25, Jan. 1955, p. 26-50; May 1955, p. 290-9; Aug. 1955, p. 461-75; Nov. 1955, p. 636-50; v. 26, March 1956, p. 166-81; April 1956, p. 223-45; July 1956, p. 423-31.
- Schireson, Bert D. Towards a new accounting. *California certified public accountant*, v. 24, Nov. 1956, p. 37-41.
- Seidman, J. S. Taxes: friend or foe. *Journal of accountancy*, v. 100, Nov. 1955, p. 51-5.
- Seney, Wilson T. Accounting—a tool for managers. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 891-903.
- Smith, C. Aubrey and Ashburne, Jim G. Financial and administrative accounting. New York, McGraw-Hill book co., inc., 1955. 493p.
- Spacek, Leonard. Accounting has failed to prevent major misrepresentations. (Address before Chicago control, Controllers institute of America, April 19, 1956) 14p. *Illinois certified public accountant*, v. 18, Summer 1956, p. 10-17.
- Stans, Maurice H. Future of accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 583-601.) *Certified public accountant* (Oklahoma society of certified public accountants), v. 11, July-Aug. 1955, p. 1, 3-5. (Condensed).
- Stans, Maurice H. Next era will be the age of accounting. *Office*, v. 41, Jan. 1955, p. 81, 216.
- Stans, Maurice H. Next fifty years. *New York certified public accountant*, v. 25, Jan. 1955, p. 18-25.
- Stans, Maurice H. Recent accounting developments in the United States. (In Interamerican accounting conference. *Report of delegation representing the American institute of accountants at the third Interamerican accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954.*)
- Tannery, Fladger F. Accounting leadership and responsibilities in industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 18-26.)
- Trueblood, Robert M., and Cooper, W. W. Research and practice in statistical applications to accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.
- Tunick, Stanley B., and Saxe, Emanuel. Fundamental accounting theory and practice. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 852p.
- Van Voorhis, Robert H. Should the accounting teacher practice accounting? *Accounting review*, v. 31, Oct. 1956, p. 608-16.
- White, John Arch. Dealing in dollars. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 68-77.)
- White, John Arch., and Bean, Marcus H. Elementary accounting. ed. 4. Boston, Mass., D. C. Heath co., c1955. 690p.
- Whitney, Bernard. New concept of accounting. *Hadley service bulletin*, Sept. 1956, p. 1, 3-6.
- Witschey, Robert E. Accounting theory and the accounting profession. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 1-4.)

ACCOUNTING—(Continued)

- Wolpert, Saul, Rosenkamm, Arthur Henry and Wallace, William Carroll. Bookkeeping and accounting principles and practice—introductory course. ed. 6. New York, Prentice-Hall, inc., c1955. 492p.
- Wyatt, Arthur R. Tradition and accounting. *Accounting review*, v. 31, July 1956, p. 395-400.
- Zebley, John H., Jr. Looking ahead. (Address at annual meeting of Society of Louisiana certified public accountants, Baton Rouge, La., May 18, 1956) 9 typewritten pages.
- Australia**
- Chambers, R. J. Scientific pattern for accounting theory. *Australian accountant*, v. 25, Oct. 1955, p. 428-34.
- Fitzgerald, Alexander. Current accounting trends. Sydney, Butterworth and co. (Australia) Ltd., 1952. 315p.
- Fitzgerald, Alexander and Keown, K. C., editors. Australian accountancy progress. Melbourne, Butterworth and co. (Australia) Ltd., 1955. 337p.
- Forster, Ashley. Blueprint for a theory . . . a rejoinder. *Australian accountant*, v. 25, Oct. 1955, p. 435-7.
- Nielson, D. G. Accountancy as a creative science. *Chartered accountant in Australia*, v. 25, April 1955, p. 587-8.
- Bases**
- Blattmachr, George G., and Knapp, Russell S. Accounting periods and accounting methods. New York, Practising law institute, March 1955. 110p. (*Fundamentals of federal taxation, 1954 Revenue code edition*).
- Blough, Carman G., editor. Are accrual basis statements always the best? (Accounting and auditing problems) *Journal of accountancy*, v. 99, May 1955, p. 67.
- Burns, Donald. Accounting periods and methods of accounting. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*, p. 123-52.)
- Carlson, Harry B. Auditor's dilemmas in cash-basis reporting. *Journal of accountancy*, v. 100, Sept. 1955, p. 46-50.
- Green, Thomas J. Adopting and changing accounting methods and periods. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 1489-1503.)
- Heffern, James H. Developments in the tax accounting provisions of the new code. (In Buffalo, University of, and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 17-38.)
- Inland revenue audit—evasion and the cash basis. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 610.
- Jones, Robert P. Accounting methods. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*, p. 68-83.)
- Learned, Marcell. Tax accounting. (In Denver, University of, and others. *Fourth annual University of Denver tax institute . . . 1954*, c1955, p. 29-39.)
- Shannon, George F. Cash-to-accrual transition: an incomplete case history. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Oct. 1955, p. 25-8.
- Shannon, George F. How we shifted a company improperly on the cash basis—an unfinished story. *Journal of taxation*, v. 4, Feb. 1956, p. 84-6.
- Terrill, William A. Cost basis—accounting's "Samson's tresses." *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1011-26.
- Toy, James H. Cash basis accounting. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 183-93.)
- Ward, Philip H., Jr. Accrual accounting in taxation. *University of Illinois law forum*, v. 1955, Spring 1955, p. 163-8.
- Weyher, Harry F., and Seaman, David P. Accounting principles. *New York university law review*, v. 30, Feb. 1955, p. 321-8.
- Zarky, Hilbert P. Problems in constructive receipt and deferral of income. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 53-67.)

Brazil

- Cuthbertson, A. D. Commercial accountancy in Brazil. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 597-600.

Canada

- Byrd, Kenneth F. North American commentary. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 7-8. For later issues, see index of the *Accountant*.
- Carr, G. Kenneth. Securities and exchange commission in relation to Canadian accountancy. *Canadian chartered accountant*, v. 69, July 1956, p. 17-24.
- Glassco, J. Grant. Accounting in a modern world. *Canadian chartered accountant*, v. 66, April 1955, p. 206-14.
- Leonard, W. G., and Beard, Frank N. Canadian accounting practice. Toronto, McGraw-Hill company of Canada limited, c1956. 494p.
- Rossettie, G. F. Accounting: a tool for production planning. *Cost and management* (Canada), v. 29, Nov. 1955, p. 363-74.

Ceylon

- Ceylon accountancy journal; a periodical published bi-annually.

For economists

- Powelson, John P. Economic accounting; a textbook in accounting principles for students of economics and the liberal arts. New York, McGraw-Hill book co., inc., 1955. 400p.

For lawyers

- Dohr, James L., Thompson, George C., and Warren, William C. Accounting and the law—cases and materials. ed. 2. Brooklyn, N.Y., Foundation press, inc., 1955. 713p.
- Problem material to be used in conjunction with Parts I and II. 1955. 17p.
- Finney, Harry A., and Oldberg, Richard S. Lawyer's guide to accounting. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 291p.
- Katz, Wilber G. Introduction to accounting. Chicago, Ill., Callaghan and co., c1954. 236p.

For non-accountants

- See also Accounting, under subheadings: For economists; For engineers; For lawyers
- Anthony, Robert N. Management accounting; text and cases. Homewood, Ill., Richard D. Irwin, inc., 1956. 511p.
- Grant, Eugene L. Basic accounting and cost accounting. New York, McGraw-Hill book co., inc., 1956. 377p.
- Katz, Wilber G. Introduction to accounting. Chicago, Ill., Callaghan and co., c1954. 236p.
- Smith, C. Aubrey and Ashburne, Jim G. Financial and administrative accounting. New York, McGraw-Hill book co., inc., 1955. 493p.

France

- Conseil superieur de la comptabilite. This is the French chart of accounts. Paris, Conseil superieur de la comptabilite, 1947. 17p.
- Coomber, R. R. Accounts of a French emigre officer. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 69-80.

Government regulation

- See also Accounting series releases
- Investments and securities—Government regulation
- Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws. 18 mimeo. pages. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*, p. 61-9.) *Ohio certified public accountant*, v. 15, Autumn 1956, p. 155-60.
- Carr, G. Kenneth. Securities and exchange commission in relation to Canadian accountancy. *Canadian chartered accountant*, v. 69, July 1956, p. 17-24.
- United States. Securities and exchange commission. Accounting series releases (releases 1 to 77, inclusive); amended to March 10, 1956. Washington, D. C., Government printing office, 1956. 313p.

ACCOUNTING—Government regulation—(Continued)

- United States. Securities and exchange commission. Activities of the commission in accounting and auditing. (In its *20th annual report . . . fiscal year ended June 30, 1954*, p. 106-8.)
- United States. Securities and exchange commission. Activities of the commission in accounting and auditing. (In its *21st annual report . . . fiscal year ended June 30, 1955*, p. 116-18.)
- Wernitz, William W. Influence of administrative agencies on accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 99-118.)

Philippine Islands

- Saillant, Elena R. Influence of Philippine government on accounting. *Woman C.P.A.*, v. 18, Feb. 1956, p. 17.

Great Britain

- Bray, F. Sewell. Accounting dynamics. *Accounting research* (Eng.), v. 5, April 1954, p. 133-53; v. 6, Jan. 1955, p. 26-37; July 1955, p. 267-80; v. 7, Jan. 1956, p. 52-68.
- Bray, F. Sewell. Four essays in accounting theory. London, Oxford university press, 1953. 94p.
- Chambers, R. J. Blueprint for a theory of accounting. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 17-25.
- Design for accounting. *Economist* (Eng.), v. 177, Dec. 24, 1955, p. 1117-19.
- Hanby, Gordon. Language of business. *Cost accountant* (Eng.), v. 34, April 1956, p. 372-9.
- Kettle, Russell. Reminiscences and reflections. *Accountant* (Eng.), v. 134, April 28, 1956, p. 454-60.
- McIntosh, D. L. Comparison of accounting and auditing in England and America. *Price Waterhouse review*, v. 1, Dec. 1956, p. 7-14.
- Rowland, Stanley W. Principles of accounting, ed. 4, rev. by R. Glynne Williams. London, Cassell and co., ltd., 1950, 586p.
- Taylor, Cecil C. Review of accounting conventions in face of criticism from without. *Accountant* (Eng.), v. 133, July 9, 1955, p. 37-44.

History

See also Accountancy profession—History

- Angel, Joshua J. Evolution of a profession. *Accounting ledger*, June 1956, p. 10-11.
- de Roover, Raymond. New perspectives on the history of accounting. *Accounting review*, v. 30, July 1955, p. 405-20.
- Hopkins, Roy. Accountant and his work in ancient times. *Office*, v. 44, Oct. 1956, p. 93-4, 96, 98.
- Hopkins, Roy. Accountant's progress. *Accountancy* (Eng.), v. 67, April 1956, p. 133. *Chartered accountant* (India), v. 4, May 1956, p. 464-6.
- Johnston, Derek L. Historical sidelights on accounting. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 491-5.
- Jones, James W. In the beginning. *Woman C.P.A.*, v. 18, Dec. 1955, p. 4-5, 15.
- Peloubet, Maurice E. Historical background of accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 7-39.)
- Peragallo, Edward. Origin of the trial balance. *Accounting review*, v. 31, July 1956, p. 389-94.
- Robert, R. Antiquity of auditing. *Accountant* (Eng.), v. 134, May 19, 1956, p. 569-70.
- Roem, C. Rufus. Accounting. (Article prepared for publication in the 1956 edition of the *Encyclopedia Britannica*, November 1, 1955) 8 typewritten pages.
- Stacey, Nicholas A. H. Accounting and the commercial revolution; the origins of bookkeeping and its function in medieval trade. *Accountant* (Eng.), v. 132, June 25, 1955, p. 710-13.
- White, Austen. Early record of accounting practice—accountancy practised in the Orient twenty-three centuries ago. *Accountant* (Eng.), v. 134, April 21, 1956, p. 426-7.

Great Britain

- Coomber, R. R. Pioneers in English bookkeeping texts—Hugh Oldcastle and John Mellis. *Accounting research* (Eng.), v. 7, April 1956, p. 201-16.

- Edwards, James Donald. Antecedents of American public accounting. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 81-100.
- Hodgson, R. A. Early accounting textbook. *Accountancy* (Eng.), v. 67, June 1956, p. 222-3.
- Johnston, D. R. Lukin. Some Tudor auditors. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 516-18.
- Melling, John Kennedy and Nolloth, Ann Gloria. Nineteenth-century theatre accounts; the Theatre Royal, South End, and other theatres. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 424.
- Philip, I. G. Early accountancy in Oxford. *Accountant* (Eng.), v. 134, March 31, 1956, p. 347-9.

New York

- New York state society of certified public accountants. Committee on history. City college of New York: a history of beginnings. *New York certified public accountant*, v. 26, Nov. 1956, p. 663-70.

India

- Jain, Jia Lal. Use of decimal coinage in accounting. *Chartered accountant* (India), v. 5, Nov. 1956, p. 223-9.

International practice

See Accountancy profession—International practice

Italy

- Gimpel, Bruno. Accounting profession in Italy. (The) *Arthur Andersen chronicle*, v. 16, April 1956, p. 124-8.

Law

See also Accounting—Government regulation
Law and accounting

- Brown, S. R. Accounting and law. *Australian accountant*, v. 25, Dec. 1955, p. 500-6.
- Dohr, James L., Thompson, George C., and Warren, William C. Accounting and the law—cases and materials. ed. 2. Brooklyn, N. Y., Foundation press, inc., 1955. 713p.
- Problem material to be used in conjunction with Parts I and II. 1955. 17p.
- Society of incorporated accountants. Incorporated accountants' research committee. Current digest of the law affecting accountancy. Fourth issue, 1st May—31st August 1954. London, Society of incorporated accountants, 1954. 91p.
- Fifth issue, 1st September—31st December 1954. 71p.

New Zealand

- Greenwood, R. D. Management in balance; a lecture of management accounting. Wellington, New Zealand society of accountants, 1954. 93p. *Accountants' journal* (N.Z.), v. 33, Oct. 1954, p. 82-92; Nov. 1954, p. 122-34; Dec. 1954, p. 168-72.
- Haisman, J. Scientific approach to accounting theory. *Accountants' journal* (N.Z.), v. 35, Nov. 1956, p. 119-22.
- Hiley, T. A. Accounting in the post war decade. (In New Zealand society of accountants. *Seventh convention proceedings . . . 1955*, p. 87-116.)
- Mathews, R. G. Scope of accounting theory. *Accountants' journal* (N.Z.), v. 34, July 1956, p. 426-34.

Philippine Islands

- Saillant, Elena R. Influence of Philippine government on accounting. *Woman C.P.A.*, v. 18, Feb. 1956, p. 17.

Principles and standards

See also Accounting—Uniform methods and systems

- Accounting series releases
Accounting research
Auditing—Principles and standards
Cost and factory accounting—Principles and standards
American accounting association. Accounting concepts and standards underlying corporate financial statements and supplements. Columbus, Ohio, American accounting association (1956). not paged.

ACCOUNTING—Principles and standards—(Continued)

- American accounting association. Committee on concepts and standards underlying corporate financial statements. Standards of disclosure for published financial reports—Supplementary statement no. 8. *Accounting review*, v. 30, July 1955, p. 400-4.
- Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 155-60.
- Greer, Howard C. Benchmarks and beacons. *Accounting review*, v. 31, Jan. 1956, p. 3-14.
- Kohler, E. L. Development of accounting principles by accounting societies. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 177-206.)
- Mason, Perry, Stenberg, George B., and Niven, William. "Principles" of accounting. (In their *Elementary accounting*. ed. 2. 1956. p. 365-83.)
- May, George O. Comment on Mr. Greer's Benchmarks and beacons. *Accounting review*, v. 31, Oct. 1956, p. 581-3.
- United States. Securities and exchange commission. Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D. C., Government printing office, 1956. 108p.
- Wilcox, Edward B. Frontiers of accounting principles. *Illinois certified public accountant*, v. 17, June 1955, p. 2-12.
- Wyatt, Arthur R. Tradition and accounting. *Accounting review*, v. 31, July 1956, p. 395-400.
- Zebley, John H., Jr. C.P.A. looks ahead. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 51-60.)

—Australia

- Australian society of accountants. Notes on the preparation of consolidated statements—Statements on accounting practice no. 1. Melbourne, Aus., Australian society of accountants, 1956. 12p.
- Fitzgerald, A. A. Accounting standards. (In his *Current accounting trends*. 1952. p. 145-72.)

—Canada

- Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 11, August 1955—Surplus. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 208-10.
- Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 12 (superseding Bulletin no. 3), August 1956—Loss-carry-over tax credits. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 179-80.
- Macpherson, L. G. Why a bulletin on surplus?—an explanatory comment. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 210-12.

—Great Britain

- Rowland, Stanley W. Principles of accounting. ed. 4, rev. by R. Glynn Williams. London, Cassell and co., ltd., 1950. 586p.
- Taylor, Cecil C. Review of accounting conventions in face of criticism from without. *Accountant* (Eng.), v. 133, July 9, 1955, p. 37-44.

—Japan

- Kurosawa, Kiyoshi. Revised statement of business accounting principles; an interim report of Business accounting council. Tokyo, Science council of Japan, Sept. 1955. 29p.

—New Zealand

- Haisman, J. Scientific approach to accounting theory. *Accountants' journal* (N.Z.), v. 35, Nov. 1956, p. 119-23.

—South Africa

- Button, R. H. What is true and fair? a critical review of present accounting standards. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 56-72.)

Problems

- See also Examinations
Students department

Relation to business and management

- See also Management control
- Fay, Charles R. Contribution of accounting to company progress. *N.A.C.A. bulletin*, v. 37, section 3, Aug. 1956, p. 1563-74. (1956 conference proceedings)
- Smallpeice, Basil. Accounting as an aid to management. *Accountant* (Eng.), v. 135, Oct. 6, 1956, p. 339-45.

Relation to labor

- See Accountancy profession—Relation to labor

Relation to tax administration

- See Accountancy profession—Relation to tax administration

Social

- See Social accounting

System design and installation

- See also Cost and factory accounting—System design and installation
also subheading, Accounting, under special business, industry, or trade
- Campbell, Morris. Advanced system design and installation—a case study in expanding services. *Louisiana certified public accountant*, v. 17, Oct. 1956, p. 5-9.
- Casino, Jesus A. Improving existing accounting systems. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 276-9.
- Fitzgerald, A. A. Planning an accounting system. (In his *Current accounting trends*. 1952. p. 286-304.)
- Gregory, Robert H. Computers and accounting systems. *Accounting research*, v. 6, Jan. 1955, p. 38-48.
- McNamara, Edmond W. Should accountants plan industrial accounting? *Office management*, v. 6, Feb. 1955, p. 22, 76.
- Merrill, Walter W. Internal control and system design. *Systems and procedures quarterly*, v. 7, Feb. 1956, p. 8-9.
- Neuner, John J. W., and Neuner, Ulrich J. Accounting systems—installation and procedures. ed. 2. Scranton, Pa., International textbook co., 1955. 508p.
- Porter, F. J., Jr. Accounting system design problems. *American gas association monthly*, v. 38, Feb. 1956, p. 25-7.
- Porter, F. J., Jr. Accounting system design problems with electronic computers. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 398-400, 416.
- Redfern, E. K. Weak accounting systems encourage employee frauds. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 46-58.)
- South Dakota, University of. Business research bureau. Selection of a system. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 29-30.)
- Williams, Robert I., and Doris, Lillian, editors. Encyclopedia of accounting systems, vol. 1. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 291p.

Teaching

- See also Accounting courses
Education
Visual methods

- American accounting association. Committee on standards of accounting instruction. Undergraduate curriculum study; report of the Task committee on standards of accounting instruction. *Accounting review*, v. 31, Jan. 1956, p. 36-42.

ACCOUNTING—Teaching—(Continued)

- Carroll, Thomas H. Attracting and maintaining a supply of effective accounting teachers. *Accounting review*, v. 31, Jan. 1956, p. 15-23.
- David, Martin. Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21-2.
- Dickens, Robert L. Sabbatical year in public accounting. *Accounting review*, v. 31, Oct. 1956, p. 617-20.
- Growing crisis in accounting education. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 27-8.
- Kerrigan, Harry D. Intermediate accounting instruction—circa 1955. *Accounting review*, v. 31, July 1956, p. 418-22.
- North Carolina, University of. School of business administration. Accounting teachers' library. *Accounting review*, v. 30, Jan. 1955, p. 119-24.
- Pohl, Harvey. Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22.
- Singer, Frank A. Mixed meanings: an added responsibility for accounting teachers. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 663-6.
- Van Voorhis, Robert H. Should the accounting teacher practice accounting? *Accounting review*, v. 31, Oct. 1956, p. 608-16.
- Wagner, Archibald F., and White, John Arch. Experiment in education. *Accounting review*, v. 31, Jan. 1956, p. 77-81.
- Weimer, Arthur M., and Miller, Hermann C. Attraction and selection of accounting teachers. *Accounting review*, v. 31, July 1956, p. 407-10.
- Winter, Sidney G. Comments on "Attracting and maintaining a supply of effective accounting teachers." *Accounting review*, v. 31, April 1956, p. 223-6.

Uniform methods

See also Cost and factory accounting—Uniform methods

also subheading, Accounting, under special business, industry, or trade

- Semler, B. H. How much uniform accounting under decentralization. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 925-30.
- Tenner, Irving. Meaning of uniform accounting. *Municipal finance*, v. 29, Aug. 1956, p. 49-52.

West Germany

- Mann, Everett J. Accounting in West Germany. *Journal of accountancy*, v. 102, Sept. 1956, p. 57-62.

ACCOUNTING — a growing profession. *Jobs*, v. 6, April 1955, p. 6-9.

ACCOUNTING and audit provisions of the Companies act, 1955. New Zealand society of accountants.

ACCOUNTING AND AUDITING PROBLEMS: a department, edited by Carman G. Blough

- Accounting committee drops price level discussions from agenda. *Journal of accountancy*, v. 99, Feb. 1954, p. 62.
- Accounting treatment of advertising rebates. *Journal of accountancy*, v. 99, Jan. 1955, p. 73.
- Aftermath of section 462. *Journal of accountancy*, v. 100, July 1955, p. 59-60.
- Answering comments on dating audit reports. *Journal of accountancy*, v. 100, Sept. 1955, p. 61-2.
- Are accrual basis statements always the best? *Journal of accountancy*, v. 99, May 1955, p. 67.
- Are public utilities an exception under Bulletin no. 44? *Journal of accountancy*, v. 99, Feb. 1955, p. 62.
- Asset status of insurance related to buy-and-sell agreement. *Journal of accountancy*, v. 102, July 1956, p. 75-6.
- Audit program for securities brokers. *Journal of accountancy*, v. 102, Nov. 1956, p. 69.
- Auditor's responsibility for charity collections. *Journal of accountancy*, v. 102, Oct. 1956, p. 60-1.
- Auditors should not also be directors. *Journal of accountancy*, v. 99, April 1955, p. 63-4.

- Bank confirmation questioned. *Journal of accountancy*, v. 101, June 1956, p. 62.
- Bankers' check list for review of audit reports. *Journal of accountancy*, v. 102, Dec. 1956, p. 68.
- Calculation of earnings per share. *Journal of accountancy*, v. 100, Sept. 1955, p. 62-3.
- Capitalizing partners' capital deficits when incorporating. *Journal of accountancy*, v. 102, Sept. 1956, p. 69-70.
- Checking vending machine inventories. *Journal of accountancy*, v. 102, Aug. 1956, p. 72-4.
- Chief examiner discusses savings and loan audits. *Journal of accountancy*, v. 101, Jan. 1956, p. 71-3.
- Comment on direct costing. *Journal of accountancy*, v. 99, April 1955, p. 64.
- Committee issues booklet about audit reports. *Journal of accountancy*, v. 102, Dec. 1956, p. 69.
- Confirmation of government receivables. *Journal of accountancy*, v. 100, Oct. 1955, p. 68-9.
- Confirmations from companies using "voucher system." *Journal of accountancy*, v. 101, Feb. 1956, p. 62.
- Cotton mill practice in reflecting commitments or purchases. *Journal of accountancy*, v. 99, Jan. 1955, p. 74-5.
- Declining-balance depreciation—consistency exception regarding change to declining-balance method—Disclosure when change made only for tax purposes. *Journal of accountancy*, v. 99, Feb. 1955, p. 61.
- Discontinuance of dating earned surplus. *Journal of accountancy*, v. 101, May 1956, p. 65.
- Estimated expenses—Provision made on books for first time—Provisions previously made on books—Deduction to be taken only for tax purposes. *Journal of accountancy*, v. 99, Feb. 1955, p. 61-2.
- Independent audits of insurance companies. *Journal of accountancy*, v. 101, May 1956, p. 65-6.
- "Inflation provision notes" present interesting accounting problems. *Journal of accountancy*, v. 99, March 1955, p. 75-6.
- Insurance premiums financed through bank. *Journal of accountancy*, v. 102, Oct. 1956, p. 61.
- Interpretation of ARB 45 on construction-type contracts. *Journal of accountancy*, v. 101, Feb. 1956, p. 63.
- Is a proprietor's "salary" cost? *Journal of accountancy*, v. 100, Aug. 1955, p. 76-7.
- Mining claims and disclosure. *Journal of accountancy*, v. 101, June 1956, p. 60-2.
- More on controlling charity collections. *Journal of accountancy*, v. 102, Dec. 1956, p. 68-9.
- New RMA form is significant to CPAs. *Journal of accountancy*, v. 99, Jan. 1955, p. 73-4.
- "Other procedures" described. *Journal of accountancy*, v. 101, April 1956, p. 63-4.
- Presentation of partners' equity. *Journal of accountancy*, v. 101, April 1956, p. 64.
- Propriety and circumstances of issuing a "revised report." *Journal of accountancy*, v. 102, July 1956, p. 76.
- Propriety of using dual standard in reporting income. *Journal of accountancy*, v. 99, June 1955, p. 56.
- REA issues revised manual of audit standards and procedures. *Journal of accountancy*, v. 102, Nov. 1956, p. 68-9.
- Recognition of income from sale of oil payment. *Journal of accountancy*, v. 99, March 1955, p. 75.
- Reliance on collection records for accounts receivable. *Journal of accountancy*, v. 101, Feb. 1956, p. 62-3.
- Reporting on departures from accepted principles. *Journal of accountancy*, v. 99, June 1955, p. 56.
- Responsibility for contents of containers. *Journal of accountancy*, v. 100, Aug. 1955, p. 78.
- Responsibility for opening inventories. *Journal of accountancy*, v. 101, March 1956, p. 74-5.
- Some questions on Bulletin no. 44. *Journal of accountancy*, v. 99, May 1955, p. 67-8.
- Writing off goodwill. *Journal of accountancy*, v. 101, June 1956, p. 60.

ACCOUNTING AND LAW

See Law and accounting

ACCOUNTING and taxation. *Australian accountant*, v. 25, Oct. 1955, p. 413.

ACCOUNTING and the free flow of trade. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 30.

ACCOUNTING and the law—cases and materials. Dohr, James L., Thompson, George C., and Warren, William C.

ACCOUNTING AS A CAREER

See Accountancy profession—As a vocation

ACCOUNTING as a social force. Cannon, Arthur M.

ACCOUNTING aspects of self insurance programs. Loschen, Leslie R.

ACCOUNTING BASES

See Accounting—Bases

ACCOUNTING BOARDS

See Mechanical devices—Pegboards

ACCOUNTING challenge in employee welfare funds. Erb, Hester Ellen.

ACCOUNTING concepts and standards underlying corporate financial statements and supplements. American accounting association.

ACCOUNTING CONFERENCES

See also Accountants' societies

International congress on accounting
Tax conferences and institutes

Association of certified public accountant examiners. Proceedings, 1954 annual meeting, Waldorf-Astoria, New York, October 18, 1954. 74p.

Colorado, University of, and others. Proceedings of the second annual Institute of accounting, May 6, 1955. Boulder, Colo., University of Colorado. 104p.

Congress of chartered accountants of South Africa and Southern Rhodesia. Papers to be presented at the first congress, 22-25 March 1955. Johannesburg, South Africa, Congress of chartered accountants of South Africa and Southern Rhodesia. 72p.

Edison electric institute and American gas association. Proceedings, National conference of electric and gas utility accountants, New York, April 7, 8, 9, 1952. New York, Edison electric institute—American gas association, June 1952. 650p.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, New York, April 16-18, 1956. New York, Edison electric institute. 415p.

Fagerberg, Dixon, Jr., editor. Ingredients of good conferring. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 84, 86.

Federal government accountants association. Proceedings of the symposium on the accountant and procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954. 64p.

Georgia, University of, and others. Accounting institute and estate planning institute, Athens, Georgia, November 30-December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p.

Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p.

Howarth, E. Michael. Annual conferences and the profession. *Canadian chartered accountant*, v. 68, June 1956, p. 469-70.

Institute of chartered accountants in England and Wales. Autumn meeting held at Southport, 6th, 7th and 8th, October 1955. London, Institute of chartered accountants in England and Wales, November 1955. 83p.

Institute of chartered accountants in England and Wales. Summer course 1955; proceedings at Christ Church, Oxford, from 7th to 12th July 1955. London, Institute of chartered accountants in England and Wales, August 1955. 150p.

Institute of chartered accountants of India. Opening of the building of the Institute and the first conference of chartered accountants of India, April 2-6, 1954. New Delhi, Institute of chartered accountants of India, 1954. 417p.

Institute of chartered accountants of Scotland. Summer school at St. Andrews university, 24th to 29th June 1955. Edinburgh, Institute of chartered accountants of Scotland. 137p.

Institute of chartered accountants of Scotland. Summer school at St. Andrews university, 21st to 26th September, 1956. Edinburgh, Institute of chartered accountants of Scotland. 120p.

Institute of cost and works accountants. 26th National cost conference—report of proceedings. *Cost accountant* (Eng.), v. 34, July 1955, p. 57-69.

Interamerican accounting conference. Report of delegation representing the American institute of accountants at the third Inter-american accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954. various paging.

Louisiana polytechnic institute. Proceedings fifth annual Louisiana accounting conference, October 29-31, 1952. Ruston, La., Louisiana polytechnic institute. 84p.

Louisiana polytechnic institute. Proceedings seventh annual Louisiana accounting conference, October 27-28-29, 1954. Ruston, La., Louisiana polytechnic institute. 104p.

Louisiana polytechnic institute. Proceedings eighth annual Louisiana accounting conference, October 12-13-14, 1955. Ruston, La., Louisiana polytechnic institute. 68p.

Mac Iver, Alan S. Importance of international congresses on accounting. *Ceylon accountancy journal*, v. 1, July 1956, p. 11-12.

National association of cost accountants. 1956 conference proceedings; addresses delivered at the Conrad Hilton hotel, Chicago, Illinois, June 1956. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1407-39; section 3, Aug. 1956, p. 1563-88; v. 38, section 3, Sept. 1956, p. 123-83; section 3, Oct. 1956, p. 307-40.

New Zealand society of accountants. Seventh convention proceedings held at Dunedin 7th-11th March, 1955. Wellington, New Zealand society of accountants. 132p.

Ohio state university. College of commerce and administration. Proceedings of the sixteenth annual institute on accounting, May 20 and 21, 1954. Columbus, Ohio, Ohio state university, College of commerce and administration. 140p.

Ohio state university. College of commerce and administration. Proceedings of the seventeenth annual Institute on accounting, May 19 and 20, 1955. Columbus, Ohio, Ohio state university, College of commerce and administration (1955). 120p.

Ohio state university. College of commerce and administration. Proceedings of the eighteenth annual Institute on accounting, May 17 and 18, 1956. Columbus, Ohio, Ohio state university, College of commerce and administration. 101p.

Philippine institute of accountants. Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954. Manila, Philippine institute of accountants. 57p.

Texas. Agricultural and mechanical college. Proceedings of the fourth annual accounting Conference April 24-25, 1951. College station, Texas, Agricultural and mechanical college of Texas. 81p.

Texas. Agricultural and mechanical college. Proceedings of the ninth annual accounting conference, April 16-17, 1956. College station, Texas, Agricultural and mechanical college of Texas. 43p.

Texas, University of. Institute of public affairs. Proceedings of the second Governmental accounting and finance institute, July 2-3, 1956. Austin, Texas, University of Texas, 1956. 86p.

ACCOUNTING CONFERENCES—(Continued)

- Tulsa, University of. Accounting papers of the ninth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 28-29, 1955. Tulsa, Okla., University of Tulsa. 99p.
- Tulsa, University of. Accounting papers of the tenth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 26-27, 1956. Tulsa, Okla., University of Tulsa. 81p.

ACCOUNTING, control, and management of industrial facilities in the Department of defense. United States. Defense, Department of.

ACCOUNTING CORPORATION OF AMERICA

- Mail-me-Monday barometer of small business. 1954 yearbook edition. San Diego, Calif., Accounting corporation of America, April 1955. 94p. (v. 6, no. 4)
- Same, 1955 yearbook edition. April 1956. 94p. (v. 7, no. 4)

ACCOUNTING COURSES

See also Accounting—Teaching
Education
Schools, colleges, etc.

- Addington, Conley R. Governmental accounting in the undergraduate curriculum. *Accounting review*, v. 30, April 1955, p. 290-2.
- American accounting association. Committee on standards of accounting instruction. Undergraduate curriculum study; report of the Task committee on standards of accounting instruction. *Accounting review*, v. 31, Jan. 1956, p. 36-42.
- Ashburne, Jim G. Accounting training for non-accounting majors. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 134-9.
- Beamer, George C., and Rose, Tom. Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.
- Chambers, Graham A. Present educational curriculum of the B. C. institute. *Canadian chartered accountant*, v. 66, June 1955, p. 360-4.
- Edison electric institute. Public utility accounting course 1954-1955. 3 vols. New York, Edison electric institute, not paged.
- Heaton, Herbert. Experience and self-study in accounting education. *New York certified public accountant*, v. 26, July 1956, p. 414-17.
- Jerome, Wm. Travers, III. Place of internal auditing in college curriculums. *Internal auditor*, v. 12, June 1955, p. 23-9.
- Langenderfer, Harold Q., and Weinwurm, Ernest H. Bringing accounting curricula up-to-date. *Accounting review*, v. 31, July 1956, p. 423-30.
- Lawrence, Charles. Study guide for beginning accountants. Detroit, Mich., Michigan association of certified public accountants, c1956. folder.
- Instructional helps for a Study guide for beginning accountants. c1956. folder.
- Leonard, W. G. Chartered accountants course of instruction. *Canadian chartered accountant*, v. 66, April 1955, p. 222-6.
- Marien, A. E. College courses in internal auditing; views of an institutional practitioner. *Collegiate news and views*, v. 10, Oct. 1956, p. 7, 9.
- Mead, Stuart B. Machine-graded test for accounting courses. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 133-4.
- Peirce, Richard F. Course in electronic data processing in the accounting curriculum. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 309-13.
- Pye, Malcolm L. Undergraduate accounting curriculum. *Accounting review*, v. 30, April 1955, p. 284-9.
- Stacey, Nicholas A. H. Accounting education—a trial balance. *Accountancy* (Eng.), v. 66, June 1955, p. 208-11.
- Stevens, Robert G. Motivation program to increase the effectiveness of accounting courses. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 666-71.

- Stevenson, R. E. Survey of petroleum-accounting course offerings. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 316-17.
- Van Voorhis, Robert H. Coordinating sections of courses in elementary accounting. (Teachers' clinic) *Accounting review*, v. 30, July 1955, p. 535-8.

ACCOUNTING DEPARTMENTS

- Bhushan, B. S. N. Accounting costs—quo vadis? *Chartered accountant* (India), v. 5, Nov. 1956, p. 213-20.
- Clayton, Charles F. Accounting and management controls in the machine accounting department. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 4-6.
- Heiser, Herman C. Accounting department organization. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 168-70. (1955 conference proceedings)
- Stohler, Edward. Hospital administrator looks at the accounting department. *Hospital accounting*, v. 9, April 1955, p. 18-20.
- Williams, M. R. Save time, improve production and build employee morale through proper flow of work in the accounting office. *Newspaper controller*, v. 9, Dec. 1955, p. 4-5.

ACCOUNTING firms and practitioners 1955. American institute of accountants.

ACCOUNTING for bond liabilities. Anton, Hector R.

ACCOUNTING for community chests and united funds, United community funds and councils of America.

ACCOUNTING for costs of pension plans. American institute of accountants. Committee on accounting procedure.

ACCOUNTING for free enterprise. Carey, John L.

ACCOUNTING for intra-company transfers. National association of cost accountants.

ACCOUNTING for labor costs in the chemical industry. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1022-8.

ACCOUNTING for parishes. Burkhardt, Godfrey F.

ACCOUNTING FORMS

See Forms

ACCOUNTING HALL OF FAME

- Ananias Charles Littleton. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*, p. 68-9.)
- Presentation of distinguished accountants to the Accounting hall of fame. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting . . . 1954*, p. 89-96.) (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1955*, p. 71-2.)
- Stacey, Nicholas A. H. Accounting hall of fame; Americans pay homage to leaders of the profession. *Ohio certified public accountant*, v. 14, Spring 1955, p. 79-80.

ACCOUNTING has failed to prevent major misrepresentations. Spacek, Leonard.

ACCOUNTING in management. Hunter, Joel.

ACCOUNTING in the federal government. Kohler, Eric L., and Wright, Howard W.

ACCOUNTING in West Germany. Mann, Everett J.

ACCOUNTING LITERATURE

- American institute of accountants. Accountants' index; eleventh supplement—bibliography of accounting literature, January 1953-December 1954 (inclusive). New York, American institute of accountants, c1955. 486p.

ACCOUNTING LITERATURE—(Continued)

- Cannon, Arthur M., editor. Books of the year in accounting. (What to read) *Journal of accountancy*, v. 101, Jan. 1956, p. 84-8.
- Hodgson, R. A. Early accounting textbook. *Accountancy* (Eng.), v. 67, June 1956, p. 222-3.
- Polasky, Alan N. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.
- Stans, Maurice H. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

ACCOUNTING MACHINES

See Mechanical devices

ACCOUNTING manual for federal credit unions. United States. Health, education, and welfare, Department of.

ACCOUNTING manual for milk dealers. Milk industry foundation.

ACCOUNTING MANUALS

See Manuals

ACCOUNTING methods: problems, oddities and inequities. Wakely, Maxwell A. H.

ACCOUNTING PERIOD

See Period

ACCOUNTING periods and accounting methods. Blattmachr, George G., and Knapp, Russell S.

ACCOUNTING PERSONNEL

See Accountancy profession—Selection of personnel

Accountants—Employment
Accountants' office—Personnel
Aptitude tests

ACCOUNTING picture in the television industry. Regazzi, John H.

ACCOUNTING PRACTICE

See Accountants' office

ACCOUNTING practice reports (series). National association of cost accountants. Controlling and accounting for supplies. June 1955. Planning, controlling and accounting for maintenance. November 1955. Modifying the calendar to meet business needs. June 1956.

ACCOUNTING PRINCIPLES

See Accounting—Principles and standards

ACCOUNTING problems in the oil and gas industry. Mothershead, B. S.

ACCOUNTING problems involved in the application of life. Baird, Walter M.

ACCOUNTING procedures in determination of contractor's financial resources. Texas. Highway department.

ACCOUNTING process. Kelly, Edward J.

ACCOUNTING PROFESSION

See Accountancy profession

ACCOUNTING reform in Washington. McEachren, John W.

ACCOUNTING RESEARCH

American accounting association. Accounting concepts and standards underlying corporate financial statements and supplements. Columbus, Ohio, American accounting association (1956). not paged.

American accounting association. Committee on concepts and standards underlying corporate financial statements. Consolidated financial statements—Supplementary statement no. 7. *Accounting review*, v. 30, April 1955, p. 194-7.

American accounting association. Committee on concepts and standards underlying corporate financial statements. Standards of disclosure for published financial reports—Supplementary statement no. 8. *Accounting review*, v. 30, July 1955, p. 400-4.

Australian chartered accountants' research and service foundation. *Chartered accountant in Australia*, v. 27, Nov. 1956, p. 259-69.

Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 11, August 1955—Surplus. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 208-10.

Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 12 (superseding Bulletin no. 3), August 1956—Loss-carry-over tax credits. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 179-80.

Davidson, Sidney. List of research projects in accounting; 1954-1955. *Accounting review*, v. 31, April 1956, p. 286-94.

Emphasis on research. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 467-8.

Fitzgerald, A. A. Field for research in accountancy. (In his *Current accounting trends*. 1952. p. 1-20.)

Habermann, Philip S. Law office management. *Wisconsin bar bulletin*, v. 29, June 1956, p. 31-7, 40, 51-5.

Kohler, E. L. Development of accounting principles by accounting societies. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 177-206.)

Macpherson, L. G. Why a bulletin on surplus?—an explanatory comment. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 210-12.

Mulcahy, Gertrude. Accounting research; a department. See issues of *Canadian chartered accountant*, beginning with Jan. 1955.

National association of cost accountants. Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins* 16, 17 and 18)

National association of cost accountants. Analysis of non-manufacturing costs for managerial decisions. New York, National association of cost accountants (1956). 96p. (*Research series bulletins* 19, 20 and 21)

White, John Arch. Abstracts of dissertations in accounting for 1953 and 1954. *Accounting review*, v. 30, Oct. 1955, p. 673-93.

White, John Arch. Accounting research. *Accounting review*, v. 30, July 1955, p. 522-32.

White, John Arch. Lists of research projects in accounting: 1953-1954. *Accounting review*, v. 30, April 1955, p. 307-15.

ACCOUNTING RESEARCH BULLETINS

American institute of accountants. Committee on accounting procedure. Accounting for costs of pension plans—Accounting research bulletin no. 47, September 1956. New York, American institute of accountants, c1956. p. 13-19. *Journal of accountancy*, v. 102, Oct. 1956, p. 65-7.

American institute of accountants. Committee on accounting procedure. Accounting research bulletins:

No. 45—Long-term construction-type contracts—October 1955.

No. 46—Discontinuance of dating earned surplus—February 1956.

No. 47—Accounting for costs of pension plans—September 1956.

American institute of accountants. Committee on accounting procedure. Discontinuance of dating earned surplus—Accounting research bulletin no. 46, February 1956. New York, American institute of accountants, c1956. p. 11-12.

American institute of accountants. Committee on accounting procedure. Long-term construction-type contracts—Accounting research bulletin no. 45, October 1955. New York, American institute of accountants, c1955. p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

Blough, Carman G., editor. Discontinuance of dating earned surplus. (Accounting and auditing problems) *Journal of accountancy*, v. 101, May 1956, p. 65.

ACCOUNTING RESEARCH BULLETINS—(Continued)

- Blough, Carman G., editor. Interpretation of ARB 45 on construction-type contracts. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 63.
- Blough, Carman G., editor. Some questions on Bulletin no. 44. (Accounting and auditing problems) *Journal of accountancy*, v. 99, May 1955, p. 67-8.
- Hudson, Thomas W., Jr. Accounting for construction-type contracts in process, subject of proposed Accounting research bulletin. *Bulletin* (Georgia society of certified public accountants), v. 22, Feb. 1955, p. 1, 3.
- Peloubet, Sidney W. Must we follow A.I.A. research bulletins? *New York certified public accountant*, v. 26, Feb. 1956, p. 93-5.
- Wellington, C. Oliver. No unanimity on 33. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 23. (With Mr. Herrick's reply)

ACCOUNTING SERIES RELEASES

- United States. Securities and exchange commission. Accounting series releases (releases 1 to 77, inclusive); amended to March 10, 1956. Washington, D. C., Government printing office, 1956. 313p.

ACCOUNTING SYSTEMS

- See Accounting—System design and installation

ACCOUNTING systems—installation and procedures.

- Neuner, John J. W., and Neuner, Ulrich J.

ACCOUNTING TERMINOLOGY

- See Terminology

ACCOUNTING TESTING PROGRAM

- See also Aptitude tests

- American institute of accountants. Committee on accounting personnel. Results of the Spring, 1955, college accounting testing program and supplementary studies. New York, Committee on accounting personnel, July 1955, 17p.
- Beamer, George C., and Rose, Tom. Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.
- North, Robert D. Relation between scores on the AIA elementary and advanced accounting achievement tests. *Accounting review*, v. 31, Jan. 1956, p. 50-5.

ACCOUNTING theory. Bray, F. Sewell.**ACCOUNTING THESES**

- See Theses

"ACCOUNTING TRENDS AND TECHNIQUES"

- American company accounts. *Accountant* (Eng.), v. 134, March 10, 1956, p. 259.

ACCOUNTING trends and techniques in published corporate annual reports. American institute of accountants. Research department.**ACCOUNTING v. ECONOMICS**

- See Economics v. accounting

"ACCOUNTOR"

- Oehler, Herbert F. "Accountor" vs. C.P.A. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 24.

ACCOUNTS

- Simpkins, John G. Accounts from incomplete records. ed. 3. London, Gee and co., Ltd., 1956. 78p.

ACCOUNTS from incomplete records. Simpkins, John G.**ACCOUNTS PAYABLE**

- See also Vouchers

- Bem, George. Case study of accounts payable. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 255-74.)

- Beretvas, Andor. How mechanization of accounts payable saves time, energy and money for a hotel chain. *Systems and procedures quarterly*, v. 6, May 1955, p. 19-22.

ACCOUNTS RECEIVABLE

- See also Collection of accounts

Factoring**Receivables**

- Accounts receivable. (In *Accountants' handbook*. ed. 4. 1956. Sec. 11. p. 1-34.)
- Accounts receivable procedures; a panel discussion conducted by the Milwaukee retail controllers association. *Retail control*, v. 24, Oct. 1955, p. 3-24.
- Allport, William D. One approach to an internal audit of the accounts receivable department. *Internal auditor*, v. 12, June 1955, p. 76-9.
- Blough, Carman G., editor. Reliance on collection records for accounts receivable. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 62-3.
- Holmes, Arthur W. Internal control of accounts receivable; Audit program for accounts receivable; Balance sheet presentation. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 259-93.)
- International business machines corp. Accounts receivable. New York, International business machines corp., c1955. 47p.
- Johnson, Arnold W. Notes and accounts receivable. (In his *Principles of auditing*. c1955. p. 96-122.)
- Neuner, John J. W., and Neuner, Ulrich J. Internal check—cash, accounts receivable, and securities. (In their *Accounting systems*. ed. 2. 1955, p. 253-78.)
- Regulations clarify effect of unrealized receivables on withdrawal of partner. *Journal of taxation*, v. 3, Dec. 1955, p. 354-6.
- Rosenberg, Milton. Accounting for a motor carrier's accounts receivable. *New York certified public accountant*, v. 25, Nov. 1955, p. 634-5.

Confirmation

- Blough, Carman G., editor. Confirmations from companies using "voucher system." (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 62.
- Blough, Carman G., editor. "Other procedures" described. (Accounting and auditing problems) *Journal of accountancy*, v. 101, April 1956, p. 63-4.
- Hill, Gordon M. Wanted: solutions to three major technical problems. *Journal of accountancy*, v. 100, Aug. 1955, p. 47.
- Neter, John. Applicability of statistical sampling techniques to the confirmation of accounts receivable. *Accounting review*, v. 31, Jan. 1956, p. 82-94.
- Potter, John C. Confirmation of accounts receivable. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

Financing

- Denonn, Lester E. Accounts receivable. (In his *Secured transactions*. c1955. p. 54-64.)
- Kupfer, Milton P. Accounts receivable financing: a legal and practical look-see. *Practical lawyer*, v. 2, Nov. 1956, p. 50-65; Dec. 1956, p. 55-65.
- National retail furniture association. How to compute capital requirements for financing accounts receivable. Chicago, Ill., National retail furniture association, no date. 8p.

Valuation

- Morris, Augustus. Can present value for receivables be used to effect tax savings? *Journal of taxation*, v. 5, Aug. 1956, p. 94-5.

ACCRUALS

- See also Accounting—Bases

- Everett, Ray. Accounting for prepayments and accruals. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 167-79.)
- Hamilton, John E. Present status of accruals and prepayments. *Virginia accountant*, v. 9, July 1955, p. 10-14.

ACCRUALS—(Continued)

Illinois society of certified public accountants. Committee on taxation. Deductibility of accruals in connection with work performed on government contracts. *Illinois certified public accountant*, v. 18, Summer 1956, p. 25-33; v. 19, Autumn 1956, p. 38-47.

ACCUMULATION OF EARNINGS OR PROFITS

See Taxation, United States—Undistributed profits

ACH, JACQUES L.

Special problems the accountant faces in rendering good service in fraud cases. *Journal of taxation*, v. 4, Feb. 1956, p. 101-3.

ACHELIS, ELISABETH

Calendar change—a challenge. *Journal of calendar reform*, v. 25, Dec. 1955-Jan. 1956, p. 213-19.

ACHIEVEMENT TESTS

See Accountancy profession—Selection of personnel
Accounting testing program
Aptitude tests

ACKER, LAURENCE W.

Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

Internal auditing in the government. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 63-71.)

ACKERMAN, LAURENCE J.

Financing pension benefits. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 63-74.

New look at valuation: code-case rulings. (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 4-14.)

ACKERMAN, MARTIN S.

Minority shareholders' power to compel declaration of dividends in close corporations—a new approach. *Rutgers law review*, v. 10, Summer 1956, p. 723-35.

ACKOFF, RUSSELL L., joint author

See Churchillman, C. West and Ackoff, Russell L.

ACTIVITY ANALYSIS

Kenyon, Walter. Fixed cost and product mix control by activity analysis. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 319-34.

ACTORS' AGENTS

McGuire, Elva G. Business management in the entertainment field. *Woman C.P.A.*, v. 17, Oct. 1955, p. 12-13.

ACTORS AND ENTERTAINERS

Rosenbaum, Stanton D. Entertainer's corporations and capital gains. *Tax law review*, v. 12, Nov. 1956, p. 33-48.

ACTUARIAL values for estate and gift tax. United States. Internal revenue service.

ACTUARIES

Interesting centenary; the history of the Faculty of actuaries in Scotland: 1856-1956. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 76-8.

Luick, David J. Pension and profit sharing trusts—the actuary's functions. *Trusts and estates*, v. 95, March 1956, p. 224-7.

AD VALOREM TAXATION

See Taxation, United States—Ad valorem

AD VALOREM taxation. Taylor, William E.

ADAIR, HUGH H.

Accounting for the British Columbia logging industry. *Canadian chartered accountant*, v. 66, April 1955, p. 201-5; May 1955, p. 289-98.

ADAMS, CHARLES W.

Available machines and systems; automatic data-processing equipment: a survey. (In American management association. *Electronic data processing in industry*. c1955. p. 125-39.)

ADAMS, HENRY A.

Costs for the salesman and purchasing agent. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1144-8.

ADAMS, HOWARD C., AND NEUSCHEL, RICHARD F.

Converting management reports into profit builders. *Controller*, v. 23, April 1955, p. 170-2, 174.

ADAMS, JAMES

Setting up cost accounting for surgery and recovery room. *Hospital accounting*, v. 9, March 1955, p. 19-20.

ADAMSON, R.

Accountants—tradesmen or professionals? *Australian accountant*, v. 26, Sept. 1956, p. 371-4.

ADDING MACHINES

See Mechanical devices—Adding machines

ADDINGTON, CONLEY R.

Governmental accounting in the undergraduate curriculum. *Accounting review*, v. 30, April 1955, p. 290-2.

ADDITION

Fernald, Henry B. More ideas on easy addition. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 21-2.

Neely, Fred T. Old magic of numbers: some rules for easy addition. *Journal of accountancy*, v. 100, Aug. 1955, p. 49-52. *Society of savings and loan controllers bulletin*, v. 5, Aug. 1956, p. 1-4.

ADDOMS, JEREMY AND LONG, FREDERICK A.

Work sampling in the office. (In American management association. *Controlling office production*. c1955. p. 21-39.)

ADELSON, ROBERT, joint author

See Friedberg, Edwin P., and Adelson, Robert

ADLAM, GEORGE W.

Beware! the check artist. *Auditgram*, v. 32, June 1956, p. 22-3, 26-7.

ADLER, A. DAVID

Fagerberg, Dixon, Jr., editor. Again, what fee policy when serving charitable organizations? (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 79.

ADMINISTERING a conversion to electronic accounting. Craig, Harold Farlow.

ADMINISTRATIVE AGENCIES

See Government agencies and departments

ADMINISTRATIVE EXPENSES

See also Cost and factory accounting—Overhead

Blegen, T. W. Allocating administrative expenses to operating units. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 535-9.

Williams, T. J. Redistribution of selling and administrative expenses. *Controller*, v. 24, Jan. 1956, p. 23, 30.

ADMINISTRATIVE PROCEDURE

Collins, Patricia H. Administrative procedure: the conference submits its final report. *American bar association journal*, v. 41, April 1955, p. 311-14.

ADMINISTRATIVE PROCEDURE—(Continued)

vom Baur, F. Trowbridge. Administrative process: public confidence and the judicial tradition. *American bar association journal*, v. 41, Jan. 1955, p. 22-4.

ADMINISTRATIVE uses of performance budgets. Municipal finance officers association of the United States and Canada.

ADOPTING a favorable form of organization for a new enterprise. *L.R.B. & M. journal*, Tax supplement, v. 2, Nov. 1956, p. 1-4.

ADREAN, VERNON L., JR.

Cooperation between public accountants and internal auditors. *Arthur Young journal*, v. 3, Oct. 1955, p. 41-8. *Cooperative accountant*, v. 9, Spring 1956, p. 9-14.

ADVANCED accounting—comprehensive volume. Karenbrock, Wilbert E., and Simons, Harry.

ADVANTAGES of real estate investments for high-bracket taxpayers. *L.R.B. & M. journal*, Tax supplement, v. 2, March 1956, p. 1-4.

ADVANTAGES of the closely held corporation to the investor. *Journal of taxation*, v. 3, July 1955, p. 45-7.

ADVERTISING

See also Professional ethics—Advertising

Blough, Carman G., editor. Accounting treatment of advertising rebates. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 73.

Fagerberg, Dixon, Jr., editor. Wanted: A permanent solution to mail pollution (an editorial). (Practitioners forum) *Journal of accountancy*, v. 102, Oct. 1956, p. 75-6.

Frey, Albert Wesley. How many dollars for advertising. New York, Ronald press co., c1955. 164p.

Heckert, J. Brooks and Willson, James D. Advertising budget. (In their *Business budgeting and control*, ed. 2. c1955. p. 272-85.)

What is a "safe" advertising budget? *National real estate and building journal*, v. 57, March 1956, p. 27.

Woodlridge, Sydney. Interpretative use of direct sales advertising. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 813-17.

Your ad dollar and how to spend it. *Super market merchandising*, v. 21, March 1956, p. 50.

Statistics

Advertising sets pace for sales and profits—sales and profits after taxes of manufacturing corporations by industry groups, first half year, 1955 and 1956. *Printers' ink*, v. 257, Oct. 12, 1956, p. 116-17.

Lyndon, Barbour Walker. What ratio of advertising to sales? *Printers' ink*, v. 257, Oct. 26, 1956, p. 21-22. 56, 60-1, 64, 66, 70, 72.

Sandage, C. H., and Bernstein, S. R. University of Illinois and Advertising age jointly sponsor study of advertising as per cent of sales. Chicago, Ill., Advertising age, c1956. folder.

Taxation

Block, Max. Tax deductibility and advertising expenses. *Advertising agency and advertising and selling*, v. 47, Oct. 4, 1954, p. 142.

Casey, William J. and Bierman, Jacquin. Advertising and promotion as tax shelter. (In their *Tax shelter in business*. c1955. p. 28-34.)

ADVERTISING AGE

Sandage, C. H., and Bernstein, S. R. University of Illinois and Advertising age jointly sponsor study of advertising as per cent of sales. Chicago, Ill., Advertising age, c1956. folder.

ADVERTISING AGENCIES

Barton, Roger. Advertising agency operations and management. New York, McGraw-Hill book co., inc., 1955. 434p.

Groesbeck, Kenneth. How agencies profit from functional time sheets. *Advertising agency and advertising and selling*, v. 48, Oct. 28, 1955, p. 58-9.

Rubel, Ira. Hourly rates for advertising services. *Printers' ink*, v. 256, Sept. 21, 1956, p. 21-4, 40-2, 46, 50, 52, 54.

Accounting

Barton, Roger. Financial operations. (In his *Advertising agency operations and management*. 1955. p. 315-33.)

Farrand, George N. Financial management of advertising agencies. *Advertising agency and advertising and selling*, v. 47, April 1954; June 7, 1954, p. 64-5, 76; Aug. 2, 1954, p. 56-7, 96; Nov. 1, 1954, p. 62-3, 94; v. 48, Feb. 7, 1955, p. 51-2, 56; May 27, 1955, p. 71-3; June 24, 1955, p. 76-9.

Fields, Norman. Agency accounting and financial problems. *Advertising agency and advertising and selling*, v. 47, June 7, 1954, p. 134.

Fields, Norman. Clerical handling of network broadcast schedules. *Advertising agency and advertising and selling*, v. 47, July 5, 1954, p. 62-3, 118.

Fields, Norman. What do agency financial statements actually mean? *Advertising agency and advertising and selling*, v. 48, Jan. 3, 1955, p. 88-9.

O'Rourke, John. Should ad agencies keep open books? *Printers' ink*, v. 255, June 15, 1956, p. 72.

Rubel, Ira W. Advertising agencies. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 1-33.)

Rubel, Ira W. Rubel system of accounting management and office procedures for advertising agencies. 5v. (bound in one loose-leaf binder) New York, Printers' ink pub. co., inc., c1955.

v. 1—Media. 48p.

v. 2—Production. 50p.

v. 3—Billing and paying. 48p.

v. 4—General accounting records. 62p.

v. 5—Cost accounting. 48p.

Turnbull, D. W. Advertising agency operations and control. *Canadian chartered accountant*, v. 69, July 1956, p. 39-44.

Cost accounting

Rubel, Ira W. Rubel system of accounting management and office procedures for advertising agencies. 5v. (bound in one loose-leaf binder) New York, Printers' ink pub. co., inc., c1955.

v. 1—Media. 48p.

v. 2—Production. 50p.

v. 3—Billing and paying. 48p.

v. 4—General accounting records. 62p.

v. 5—Cost accounting. 48p.

Costs

Krupnick, Sam. How much should clients know about agency costs? *Printers' ink*, v. 254, March 16, 1956, p. 21-3, 90.

Krupnick, Sam. Why clients should understand ad agency costs. *Printers' ink*, v. 254, March 23, 1956, p. 32, 34-6, 41.

Statistics

Rubel, Ira. Printers' ink study of advertising agency costs and operations. New York, Printers' ink pub. co., inc., c1954. not paged.

Valuation

Rubel, Ira. How much is your agency worth? *Printers' ink*, v. 252, Sept. 23, 1955, p. 24-6.

ADVERTISING agency costs and operations. Rubel, Ira.

ADVERTISING agency operations and management. Barton, Roger.

ADVERTISING sets pace for sales and profits—sales and profits after taxes of manufacturing corporations by industry groups, first half year, 1955 and 1956. *Printers' ink*, v. 257, Oct. 12, 1956, p. 116-17.

ADVISORY COMMITTEE ON COST JUSTIFICATION

Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

Report to the federal trade commission. Washington, D. C., Federal trade commission, February 1956. 26 mimeo. pages.

Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

ADVISORY service: new frontier. Eaton, Marquis G.

AEX, ROBERT P.

Modern administrative uses of financial reports. *Municipal finance*, v. 29, Aug. 1956, p. 4-7.

AEX, ROBERT P., joint author

See Miller, Honora A., and Aex, Robert P.

AFFIDAVITS ON TAX RETURNS

See Tax returns—Affidavits

AFFILIATED COMPANIES

See Consolidations and mergers
Holding companies and subsidiaries

AFRICA

Elmer, Robert E. African commentary. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 422-3; Dec. 15, 1956, p. 616-17.

AFTER-SALES SERVICE

See Maintenance and repairs

AGELOFF, LESTER

Use of statistical probabilities in auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 2. p. 218-30.)

AGENCIES

See Advertising agencies
Government agencies and departments
Insurance agencies

AGRAN v. SHAPIRO

Accountants—unauthorized practice of law—settlement of client's income tax liability. (Decisions) *New York university law review*, v. 30, Feb. 1955, p. 492-3.

Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.

Agran in wonderland. (Editorial) *Journal of accountancy*, v. 100, Aug. 1955, p. 29-30.

Attorney and client—accountant rendering services involving a difficult and controversial issue of federal income tax law held to be illegally practicing law. (Recent decisions) *Virginia law review*, v. 40, Dec. 1954, p. 1079-81.

Burke, Frank D. That Agran case—what does it mean? *Kansas City bar journal*, v. 31, Jan. 1956, p. 11-14.

California. County of Los Angeles. Municipal court. Agran, plaintiff, vs. Shapiro, defendant; memorandum opinion no. 19843, May 31, 1955. 12 typewritten pages.

California. County of Los Angeles. Superior court. Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior court C.A. no. 8212, Los Angeles Mun. Ct. no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants). February 9, 1954. 15p.

California. Los Angeles county. Superior court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.

California. County of Los Angeles. Superior court. Appellate department. Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al, defendants and respondents; Superior court no. Civ. A 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17. *Journal of accountancy*, v. 102, Nov. 1956, p. 75.

Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.

Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rule of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3. Eaton, Marquis G. What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.

Falk, Herbert S., Jr. Accountants—unauthorized practice of law in federal tax matters. *North Carolina law review*, v. 33, Feb. 1955, p. 252-8.

Gonzalez, Francisco F., IV. Agran case: a warning or a mistake? *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 177-81.

Jameson, William J. Co-operation between the legal and accounting professions. *Journal of accountancy*, v. 102, Nov. 1956, p. 42-5.

More about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.

New Agran decision holds virtually all CPA-Treasury negotiations practice-of-law. *Journal of taxation*, v. 3, Aug. 1955, p. 80-3.

New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.

Queenan, John W. Lawyers and accountants. *Journal of accountancy*, v. 102, Nov. 1956, p. 46-9.

Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.

Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. (Official releases) *Journal of accountancy*, v. 100, July 1955, p. 72-5.

AGRAN case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.

AGRAN in wonderland. (Editorial) *Journal of accountancy*, v. 100, Aug. 1955, p. 29-30.

AGREEMENTS

See also Contracts
Purchase agreements
Taxation, United States, under subheadings: Purchases and sales;
Stockholder agreements
Trade agreements

Johnston, Robert. How to evaluate the permanence and effect of a closing agreement with the IRS. *Journal of taxation*, v. 2, June 1955, p. 334-9.

AGRICULTURAL AND MECHANICAL COLLEGE OF TEXAS

See Texas. Agricultural and mechanical college

AGRICULTURAL COOPERATIVES

See also Cooperatives
Creameries
Fruit
Livestock

Allyn, Marvin. Sound capital structures for farmer cooperatives. *Cooperative accountant*, v. 8, Spring 1955, p. 3-5.

Taxation

See Cooperatives—Taxation

AGRICULTURAL MACHINERY AND EQUIPMENT**Finance**

Ebsen, Herman. History and development of farm

AGRICULTURAL MACHINERY AND EQUIPMENT—Finance—(Continued)
equipment financing. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 281-5.

AGRICULTURAL MACHINERY AND EQUIPMENT MANUFACTURERS

Statistics

Foulke, Roy A. Ratios for manufacturers of agricultural implements and machinery. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

AGRICULTURAL MACHINERY AND EQUIPMENT RETAILERS

Statistics

National retail farm equipment association. Retail farm equipment cost of doing business in 1954. St. Louis, Mo., National retail farm equipment association, 1955. 17p.

National retail farm equipment association. 1955 cost of doing business in the farm equipment retailing industry. St. Louis, Mo., National retail farm equipment association (1956). 16p.

AGRICULTURE

See also Agricultural cooperatives

Dairy farms

Fruit growers

Livestock

Poultry farms

Eckhardt, August G. Farm partnership form with suggestions as to how to obtain social security coverage for "retired" farmers. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 9, 11-12, 57-61.

Eckhardt, August G. Should the farmer incorporate? *Practical lawyer*, v. 1, Feb. 1955, p. 61-70.

Forster, G. W. Farm organization and management. ed. 3. New York, Prentice-Hall, inc., c1953. 430p.

Accounting

Cornell university. New York state college of agriculture. Farm business record. Ithaca, N. Y., Cornell university, New York state college of agriculture, no date. Forms, not paged.

Forster, G. W. Farm records and accounts. (In his *Farm organization and management*. c1953. p. 321-71.)

Halstead, Harry M. Taxation of farmers: accounting methods, records and returns. *Practical lawyer*, v. 1, Nov. 1955, p. 57-75. *National public accountant*, v. 6, May 1956, p. 14-21.

Lewis, Howard C. Payroll systems adaptable to the requirements of farmers. *Hadley service bulletin*, March 1956, p. 1-5.

Shultis, Arthur. Accounting for farmers. *California accountant*, v. 6, July 1953, p. 1-3.

South Dakota, University of. Business research bureau. Systems for farmers and ranchers. (In its *Record keeping for small businesses and other enterprises*, May 1956. p. 39-41.)

Terry, Felix T. Farmer's accounting. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedure*. 1956. p. 344-55.)

Great Britain

Cornwell, S. V. P. Towards a standard procedure for agricultural accounting. London, Society of incorporated accountants, Incorporated accountants' research committee. 1955. 12p. *Accountancy* (Eng.), v. 66, March 1955, p. 92-5.

Jones, Arthur and Cornwell, S. V. P. Advising the farmer; role of the accountant and the National agricultural advisory service. *Accountant* (Eng.), v. 135, Sept. 29, 1956, p. 306-11. *Accountancy* (Eng.), v. 67, Oct. 1956, p. 387-91. *Accountants' journal* (Eng.), v. 48, Oct. 1956, p. 275-9.

Swannell, G. New form of farm accounts. *Accountancy* (Eng.), v. 67, July 1956, p. 273-4.

New Zealand

Du Faur, R. T. Importance of farm account analysis. *Accountants' journal* (N.Z.), v. 35, Sept. 1956, p. 38-43.

Stone, J. A. Some problems of the provincial practitioner. *Accountants' journal* (N.Z.), v. 34, Jan. 1956, p. 210-18.

Internal auditing

Internal auditing in agriculture. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 41-5.

Taxation

Bardes, Philip, and others. Farming. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 15.)

Bell, Alan W. Taxation of farm income. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 411-20.

Boehm, R. T. Tax accounting for agriculture. *Ohio state law journal*, v. 17, Winter 1956, p. 1-31.

Dewey, Addison E. Application of the Ohio sales tax law to farm transactions—a review of fundamentals. *Ohio state law journal*, v. 17, Winter 1956, p. 99-114.

Eckhardt, August G. Should the farmer incorporate? *Practical lawyer*, v. 1, Feb. 1955, p. 61-70.

Erbacher, Philip J. Farmers are taxpayers, too. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 95-110.

Fippard, N. B. Taxation and duties in relation to the farmer. *Accountants' journal* (N.Z.), v. 33, March 1955, p. 258-68.

Glander, C. Emory. Ohio taxation of the personal property of farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 89-98.

Halstead, Harry M. Involuntary and voluntary sale of farm land. *Ohio state law journal*, v. 17, Winter 1956, p. 46-57.

Halstead, Harry M. Taxation of farmers: accounting methods, records, and returns. *Practical lawyer*, v. 1, Nov. 1955, p. 57-75. *National public accountant*, v. 6, May 1956, p. 14-21.

Hart, V. B., and Kendrick, M. Slade. 1954 federal income tax suggestions for farmers. Ithaca, N. Y., Cornell university, New York state college of agriculture, Nov. 1954. 32p. (*Cornell extension bulletin* 926)

Hart, V. B., and Kendrick, M. Slade. 1954 New York state income and unincorporated business taxes—suggestions for farmers. Ithaca, N. Y., Cornell university, New York state college of agriculture, Feb. 1955. 8p. (*Cornell extension bulletin* 935)

Lynn, Arthur D., and Oster, Clinton V. Real property taxation of farm lands and structures. *Ohio state law journal*, v. 17, Winter 1956, p. 75-88.

Mahon, James J., Jr., editor. Rent v. income from farming operations. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90.

Moen, Harlan T. Special capital gains treatment for farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 32-45.

Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil-payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.

Stone, Kenneth O. Farmers federal income tax returns—why and how. *Ohio bar*, v. 28, Oct. 31, 1955, p. 1073-9.

United States. Treasury department. Internal revenue service. Farmers' tax guide; income and self-employment taxes 1955. Washington, D. C., Government printing office, 1955. 63p. (*Publication* no. 225)

Ver Ploeg, Byron. Unharvested crops. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1258-68.)

Young, J. Nelson. Linde case and inventories of grain and livestock held by a deceased cash basis farmer. *Illinois bar journal*, v. 44, Sept. 1955, p. 44-53.

AHLSTROM, HANS G.

Agency production and experience records. (In Insurance accounts association. *Proceedings* . . . 1955. p. 67-75.)

AILMAN, HARRY B.

Basic organizational planning to tie in with responsibility accounting. (In Thomas, William E., ed. *Readings in cost accounting, budgeting, and control*. c1955. p. 90-100.)

AIN, SAMUEL N.

OASI—impact on private pension plans. *Harvard business review*, v. 34, May-June 1956, p. 101-8.

AIR CARRIERS

See Aircraft
Airlines

AIR CONDITIONING**Accounting**

Sanchez y Garcia, Regelio. Industria del aire acondicionado; tesis en su examen profesional de contador publico y auditor. Mexico, D. F., Instituto politecnico nacional, 1955. 124p.

Costs

- Barbles, Eugene A. Measuring your air conditioning costs. *Buildings*, v. 56, July 1956, p. 62-4.
Pulver, H. E. Heating and air conditioning. (In his *Construction estimates and costs*, ed. 2. 1947. p. 333-67.)
Ringquist, C. L. Owning and operating costs of air conditioning systems. *Buildings*, v. 56, July 1956, p. 44-6, 48.

AIR CONDITIONING CONTRACTORS**Statistics**

- Heating, piping and air conditioning contractors national association. Overhead survey on 1953 business. New York, Heating, piping and air conditioning contractors national association, May 25, 1954. not paged.
Heating, piping and air conditioning contractors national association. Overhead survey on 1954 business. New York, Heating, piping and air conditioning contractors national association, May 2, 1955. not paged.

AIR FORCE**Accounting**

- Miller, Walter I. Air force financial management system. *Journal of accountancy*, v. 102, Oct. 1956, p. 47-50.
Rand corporation. Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.
Ross, Julius L. Air force accounting. (Correspondence.) *Journal of accountancy*, v. 102, Dec. 1956, p. 23-4.

Budgeting

- Pansza, Henry G. Cost budgeting in the air force. (Correspondence.) *Journal of accountancy*, v. 100, Sept. 1955, p. 24-5.

Inventories

- McDowell, G. C. Applying electronic machines to an inventory problem—a case history. (In *Systems and procedures association of America. Workshop for management*, c1955, p. 364-8.)

Air force financial management system. Miller, Walter I.

AIRCRAFT MANUFACTURERS

- Allen, William M. Progress in the aircraft industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 15 type-written pages.
Smith, Roy W. Statistical estimates of aircraft tooling man-hours. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 246-54.

Cost accounting

- Epstein, David. Predetermining workload for cost control in aircraft modification and repair. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 425-32.

Inventories

- Klecan, Frank E. Fast and flexible inventory control by mechanization. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1014-21.

AIRLINES

See also Airports

Accounting

- Barton, A. G. Accounting for passenger revenue. *Australian accountant*, v. 26, July 1956, p. 275-9.
Bevan, K. W. Punched-card methods in airline ac-

counting. *Accountant* (Eng.), *Accountant business efficiency supplement*, v. 132, May 28, 1955, p. 21-4.

Lochiel, R. G. Air age accounting for revenue. *Woman C.P.A.*, v. 18, Feb. 1956, p. 10-16.

United States. Civil aeronautics board. Proposed report of financial and operating statistics for air carriers. Washington, D. C., Civil aeronautics board (1955). not paged.

United States. Civil aeronautics board. Uniform system of accounts and reports proposed for air carriers in accordance with section 407 of the Civil aeronautics act, effective January 1, 1955. Washington, D. C., Civil aeronautics board. various paging.

Wahl, Frances. Some features of airline accounting. *Woman C.P.A.*, v. 17, Dec. 1954, p. 7, 12-13.

Statistics

- Murphy, J. A. How an airline uses its operating statistics. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 415-24.

Taxation

- Shannonhouse, Royal G. Taxation—ad valorem tax on flight equipment of interstate airlines. *North Carolina law review*, v. 33, Feb. 1955, p. 306-11.
Snell, Seward B. Northwest airlines revisited. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 659-65.

AIRPLANE INDUSTRY

See Aircraft manufacturers

AIRPLANE PARTS AND ACCESSORIES MANUFACTURERS**Cost accounting**

- Enersen, Robert J. Job cost benefits from a standard cost system for aircraft controls. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1239-47.

Statistics

- Foulke, Roy A. Ratios for manufacturers of airplane parts and accessories. (In his *Diversification in business activity*, c1956.)

AIRPORTS**Accounting**

- Dannenbrink, T. D. Airports. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 34-58.)

Cost accounting

- Controlership foundation, inc. Planning conversion of airport cost accounting to electronic processing. (In its *Electronics in business; a case study in planning: Port of New York authority*, c1956. p. 86-93.)
Kansas city, Mo. Aviation, Department of. Manual of cost accounting procedures. Kansas city, Mo., Department of aviation, April 1955. 120p.

AIYAR, R. N. RAJAM, and others

- Role of an accountant—professional ethics. (In Institute of chartered accountants of India. *Opening of the building of the Institute and the first conference of chartered accountants of India, April 2-6, 1954*, p. 77-113.)

AKSELSSON, LARS

- Key to Swedish taxes. Stockholm, Swedish taxpayers' association, 1954. 24p.

ALABAMA, UNIVERSITY OF

- Moore, Charles N., and Humble, Thomas N. Electronics in business management. University, Ala., University of Alabama, School of commerce and business administration, February 1956. 82p.
Van Voorhis, Robert H. Preparation for the CPA examination—the University of Alabama CPA review course. *Accounting review*, v. 31, Jan. 1956, p. 99-103.

ALABAMA, UNIVERSITY OF, AND ALABAMA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- Proceedings 8th annual federal tax clinic 1954. University, Ala., University of Alabama, Bureau of

ALABAMA, UNIVERSITY OF, AND ALABAMA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS—(Continued)
business research, 1955, 98p. (*University of Alabama extension news bulletin*, v. 12, Jan. 1955, no. 7)

ALABAMA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
Alabama, University of, and Alabama society of certified public accountants. Proceedings 8th annual federal tax clinic 1954. University, Ala., University of Alabama, Bureau of business research, 1955. 98p. (*University of Alabama extension news bulletin*, v. 12, Jan. 1955, no. 7)

ALBER, HAROLD E.
Mahon, James J., Jr., editor. Timely filing of refund claims under the 1939 code. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 81.

ALBERS, URBAN J.
Your career—public accounting. *Prom*, v. 9, May 1955, p. 48-9.

ALBERT, WARREN M.
Systems and procedures—the good right arm of internal auditing. *Internal auditor*, v. 12, March 1955, p. 45-9.

ALBERTA, PROVINCE OF
See Canada. Alberta, Province of

ALBERY, MICHAEL
Appraisal of management. *Cost and management* (Canada), v. 28, June 1954, p. 212-19; Oct. 1954, p. 353-63.

ALBRECHT, SEBASTIAN A.
Deferred profit-sharing plans—everyone profits. *Cost and management* (Canada), v. 29, March 1955, p. 91-5.

ALEXANDER, C. K.
How can state governments face up to their financial problems? (In National tax association. *Proceedings* . . . 1954. p. 182-9.)

ALEXANDER, DONALD C.
Dealings between individuals and charities. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 101-19.)
Research and experimental expenditures under the 1954 code. *Tax law review*, v. 10, May 1955, p. 549-65.

ALEXANDER, JOHN H., AND LANDIS, WILLIAM B., JR.
Bail-outs and the Internal revenue code of 1954. *Yale law journal*, v. 65, June 1956, p. 909-52.

ALEXANDER, NORMAN D., JR.
Sale of culls from a breeding herd: ordinary income or capital gain? *Oklahoma law review*, v. 8, Nov. 1955, p. 494-7.

ALEXANDER, OSA F.
Co-operation between the independent auditor and the accounting staff. (In Texas, University of, Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 103-12.)
Financial planning for small business—a responsibility of the auditor. *Texas certified public accountant*, v. 27, June 1955, p. 3, 7.
Financial reporting to municipal bondholders. *Municipal finance*, v. 29, Aug. 1956, p. 55-9.

ALEXANDER, SAMUEL
Advantages and disadvantages of pension, profit sharing and stock bonus plans: a discussion. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1251-1300.)

Tax status of pension trusts: requirements for maintaining exemption. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 435-55.)

ALEXANDER, SYDNEY S.
Husband, George R. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.

ALFORD, NEILL H., JR., joint author
See Ritchie, John, Alford, Neill H., Jr., and Effland, Richard W.

ALGEBRA
Simpson, Thomas Marshall, Pirenian, Zareh M., and Crenshaw, Bolling H. Commercial algebra—college course, ed. 3, rev. and enl. New York, Prentice-Hall, inc., c1950. 173p. plus tables and answers.

ALIENS
See Taxation, United States—Aliens

ALIMONY
See Taxation, United States—Alimony

ALLAN, GEORGE H.
Returns, practice, and procedure changes under the 1954 internal revenue code. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 15-28.)

ALLEN, CHARLES B.
Introduction to model building on account data. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1320-33.

ALLEN, EDWARD R.
Fagerberg, Dixon, Jr., editor. Four point program for constructive small business and farm accounting. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.

ALLEN, H. M.
Clearing work in progress account to plant in service account on completion of work in the field. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 514-25.)

ALLEN, H. MAJOR
Advising on taxation. *Accountant* (Eng.), v. 133, Sept. 24, 1955, p. 353-8.

ALLEN, SAMUEL M.
Determining book value of stock by most recent audit. (Recent cases) *University of Cincinnati law review*, v. 24, Fall 1955, p. 592-3.

ALLEN, SIDNEY P.
Tax collector—utilities' silent partner. *Public utilities fortnightly*, v. 56, Sept. 1, 1955, p. 299-304.

ALLEN, WILLIAM M.
Progress in the aircraft industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 15 typewritten pages.

ALLGOOD, DWIGHT M.
Close look at the slide fastener industry; being a sequence of charts first presented visually before the members of Slide fastener association, inc., at its adjourned third annual meeting in New York on December 18, 1952. New York, Slide fastener association, inc., c1953. 77p.

ALLIED VAN LINES, INC.
Uniform classification of agents' accounts recommended by accounting committee, February 1947. Broadview, Ill., Allied van lines, inc. 17p.

ALLISON, JOHN P.
Death and options. *American bar association journal*, v. 42, May 1956, p. 466-7.
Estate planning: new growth industry. *Fortune*, v. 53, March 1956, p. 138-9, 212, 217.

- ALLOCATION** of corporate reorganizations between chapters X and XI of the bankruptcy act. (Notes) *Harvard law review*, v. 69, Dec. 1955, p. 352-78.
- ALLPHIN, ROBERT H.**
Case for state withholding. (In National tax association. *Proceedings* . . . 1955, p. 491-6.)
- ALLPORT, WILLIAM D.**
One approach to an internal audit of the accounts receivable department. *Internal auditor*, v. 12, June 1955, p. 76-9.
- ALLSOPP, THOMAS**, joint author
See Volk, Harry J., and Allsopp, Thomas
- ALLYN, MARVIN**
Sound capital structures for farmer cooperatives. *Cooperative accountant*, v. 8, Spring 1955, p. 3-5.
- ALLYN, ROBERT G.**
Cost accounting for a small manufacturing concern. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 356-66.
Programming challenge. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 28, 30, 32.
- ALPERT, IRVING**
Effect of long-term gains on the personal holding company tax. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 840-4.
- ALSPACH, H. E.**
Organization and administrative policies of an internal audit department. *Internal auditor*, v. 12, March 1955, p. 17-28.
- ALTEN, K. W.**
New tool for security analysis. New York, National federation of financial analysts societies, c1956, 8p.
- ALTERATION WORKROOMS**
See Workrooms
- ALTERNATIVE** plans for reducing the individual income tax burden. United States. Joint committee on internal revenue taxation.
- ALTERNATIVE PROCEDURES**
See Auditing—Other procedures
- ALTUM, OLIVER R.**
Production costing in a pharmaceutical company. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 702-9.
- ALUMINUM MANUFACTURERS**
Costs
Settoon, William A. Cost reduction in aluminum reduction. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1484-92.
- AMERE GAS UTILITIES COMPANY**
United States. Federal power commission. In the matters of Amere gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.
- AMERICAN ACCOUNTING ASSOCIATION**
Accounting concepts and standards underlying corporate financial statements and supplements. Columbus, Ohio, American accounting association (1956). not paged.
American accounting association committees, policies and procedures. *Accounting review*, v. 30, Jan. 1955, p. 125-7.
Annual report, 1954. *Accounting review*, v. 30, April 1955, p. 323-35.
Annual report, 1955. *Accounting review*, v. 31, April 1956, p. 295-307.
Cox, R. Carson. American accounting association—analysis of membership. *Accounting review*, v. 30, July 1955, p. 427-9.
Price-level changes and financial statements—basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.
Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.
Thomas, William E., editor. Readings in cost accounting, budgeting, and control; sponsored by and published under the auspices of American accounting association. Cincinnati, Ohio, Southwestern pub. co., c1955. 785p.
- _____
Committee on accounting concepts and standards underlying corporate financial statements
Consolidated financial statements—Supplementary statement no. 7. *Accounting review*, v. 30, April 1955, p. 194-7.
Husband, George R. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.
Standards of disclosure for published financial reports—Supplementary statement no. 8. *Accounting review*, v. 30, July 1955, p. 400-4.
- _____
Committee on cost concepts and standards
Tentative statement of cost concepts underlying reports for management purposes. *Accounting review*, v. 31, April 1956, p. 182-93.
- _____
Committee on faculty residency
Faculty fellowships in industrial and professional accounting. *Accounting review*, v. 30, Oct. 1955, p. 605-6.
- _____
Committee on internships, joint author
See American institute of accountants. Committee on accounting personnel and American accounting association. Committee on internships
- _____
Committee on standards of accounting instruction
Undergraduate curriculum study; report of the Task committee on standards of accounting instruction. *Accounting review*, v. 31, Jan. 1956, p. 36-42.
- _____
Task committee on accounting personnel
Olson, Joseph B. Survey figures challenged. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21-2, 24.
- AMERICAN** anniversary. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 593-4.
- AMERICAN ASSOCIATION OF BLOOD BANKS**
Organization and administration of blood banks. Dallas, Texas, American association of blood banks, c1954. 114p.
- AMERICAN ASSOCIATION OF COLLEGIATE SCHOOLS OF BUSINESS**
Carroll, Thomas H. Business education for competence and responsibility. St. Louis, Mo., American association of collegiate schools of business, c1956. 24p.
Professional education for business: faculty requirements and standards. *Collegiate news and views*, v. 9, March 1956, p. 4-5, 7-9, 11, 13.
- AMERICAN ASSOCIATION OF HOSPITAL ACCOUNTANTS**
Morgan, Frederick C. Hospital accountant and the American association of hospital accountants. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 211-16.)
- AMERICAN ASSOCIATION OF HOSPITAL ACCOUNTANTS**, joint author
See Indiana university. School of business and American association of hospital accountants
- AMERICAN ASSOCIATION OF OILWELL DRILLING CONTRACTORS**
Costing guide of items and materials used in oilwell drilling; to be used with "Manual of accounting practices and procedures for the oilwell drilling contractor." ed. 2, rev. and enl. Dallas, Texas, American association of oilwell drilling contractors, 1950. 90p.

AMERICAN BANKERS ASSOCIATION

Common trust funds; a handbook on their purposes, establishment, and operation. ed. 3. New York, American bankers association, Trust division, c1956. 195p.

AMERICAN BAR ASSOCIATION

Annual report of the Standing committee on unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 17-29.

Canons of professional ethics. Canons of judicial ethics adopted by the American bar association together with Rules of procedure of the Committee on professional ethics and grievances and Rules and standards adopted as to law lists. Chicago, Ill., American bar association, October 1954. 54p.

Report of the special committee on professional relations. *Unauthorized practice news*, v. 21, Dec. 1955, p. 39-52.

Statements of principles with respect to the practice of law formulated by representatives of the American bar association and various business and professional groups. Chicago, Ill., American bar association, June 15, 1956. p. 105A-112A.

AMERICAN BAR ASSOCIATION

Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.

Bar association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.

Bredell, Harold H. American bar association; a summary of its financial affairs. *American bar association journal*, v. 42, Feb. 1956, p. 130-2.

Curtis, Charles P. Modern prudent investor; how to invest trust funds. (December 1954) Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1954. 130p.

Maloney, Vincent H. Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 685.

Pound, Roscoe. Lawyer from antiquity to modern times; with particular reference to the development of bar associations in the United States; a study prepared for and published by the Survey of the legal profession under the auspices of the American bar association. St. Paul, Minn., West publishing co., c1953. 404p.

Proposed revision of Treasury circular 230; Statement submitted to the Treasury on behalf of the American bar association. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.

Tweed, Harrison and Parsons, William. Lifetime and testamentary estate planning. rev. to February 1955. Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1955. 133p.

Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E. Federal income taxation of individuals. May 1955. (Committee on continuing legal education of the American law institute, collaborating with the American bar association) Philadelphia, Pa., American law institute, c1955. 150p.

Committee on professional relations

Lawyers and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.

Lawyers and accountants in tax practice. *Michigan state bar journal*, v. 34, March 1955, p. 9-17. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.

House of delegates

Randall, John D. Working democracy: the Association's House of delegates. *American bar association journal*, v. 42, Feb. 1956, p. 122-5.

Section of taxation

ABA tax section points out many difficulties practitioners are having with partnerships. *Journal of taxation*, v. 5, Dec. 1956, p. 360-5.

Legislative recommendations for amendment of the Internal revenue code of 1954. Chicago, Ill., American bar association, 1956. 49p.

AMERICAN BAR FOUNDATION

Wright, Loyd. American bar foundation: annual report of the president. *American bar association journal*, v. 41, Oct. 1955, p. 916-18.

AMERICAN BUSINESS

Fringe benefits for executives. *American business*, v. 26, March 1956, p. 27-30.

Vacation trends and policies. *American business*, v. 26, April 1956, p. 26-30.

AMERICAN CEMETERY ASSOCIATION

A.C.A. committee accounts listing (includes asset account titles, liabilities and net worth, income account titles, expenses, and proposed chart of accounts for a small non-profit cemetery). Columbus, Ohio, American cemetery association, 1954. 9 mimeo pages.

AMERICAN COLLEGE OF APOTHECARIES

Facts on the operation of prescription pharmacies 1954. Philadelphia, Pa., American college of apothecaries, not paged.

AMERICAN company accounts. *Accountant* (Eng.), v. 134, March 10, 1956, p. 259.

AMERICAN COUNCIL ON EDUCATION

College and university business administration; compiled by the National committee on the preparation of a manual on college and university business administration. vol. 2. Washington, D. C., American council on education, 1955. 267p.

Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D. C., American council on education, c1955. 149p.

AMERICAN DENTAL TRADE ASSOCIATION

Analysis committee report 1953. Washington, D. C., American dental trade association, June 1954. 58p. plus.

Standard manual of accounting for dental dealers. Washington, D. C., American dental trade association, 1954. 51p.

AMERICAN economy—attitudes and opinions. Ward, A. Dudley.

AMERICAN FEDERATION OF LABOR

Guides for administration of health and welfare funds. Washington, D. C., American federation of labor, 1955. 7p.

AMERICAN FINANCE CONFERENCE, INC.

Sales finance company ratios for period ending June 30, 1956. Chicago, Ill., American finance conference, inc., 1956. folder.

AMERICAN GAS ASSOCIATION

Compendium committee report 1954. New York, American gas association, not paged.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute, 507p.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, New York, April 16-18, 1956. New York, Edison electric institute, 415p.

Proceedings, 1954. New York, American gas association (1955). 879p.

Proceedings, 1955. New York, American gas association (1956). 1198p.

AMERICAN GAS ASSOCIATION AND EDISON ELECTRIC INSTITUTE

Auditing case studies—Control of deposit receipt books. *Internal auditor*, v. 12, Dec. 1955, p. 73-5.

AMERICAN HOSPITAL ASSOCIATION

Bookkeeping procedures and business practices for small hospitals. Chicago, Ill., American hospital association, c1956. 170p. (*Handbook on accounting, statistics and business office procedures for hospitals, section 2*)

AMERICAN INSTITUTE OF ACCOUNTANTS

See also Accountants' societies—American institute of accountants

- AIA council 1954-55. New York, American institute of accountants. not paged.
- Accountants' index; eleventh supplement—a bibliography of accounting literature, January 1953-December 1954 (inclusive). New York, American institute of accountants, c1955. 486p.
- Accounting firms and practitioners 1955. New York, American institute of accountants, c1955. 163p.
- By-laws—Rules of professional conduct. New York, American institute of accountants, c1956. 15p.
- CPA and his client. New York, American institute of accountants, 1956. 30p.
- CPA experience requirements. New York, American institute of accountants, September 1954. 19 plus 3 pages.
- CPA handbook, edited by Robert L. Kane, Jr. 2 vols. New York, American institute of accountants, c1956. various paging.
- Case study on the extent of audit samples; summary audit programs prepared independently by 8 different CPAs to indicate extent of audit sampling each considered necessary in an actual case. New York, American institute of accountants, c1955. 128p.
- "... Charting the course of the profession..." annual report 1955. New York, American institute of accountants. 21p.
- Dynamic accounting for American business; a collection of outstanding articles from the *Journal of accountancy*. New York, American institute of accountants (1955). 91p.
- Expanding world of accounting; annual report 1956. New York, American institute of accountants. 21p.
- Form of regulatory public accounting bill approved by the Committee on state legislation. August 1956. New York, American institute of accountants. 31p.
- 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants. Sept. 1956. 36p.
- How to select an auditor. *Hospitals*, v. 29, Dec. 1955. p. 76-7.
- Officers, council and committees; Trial board; State boards of accountancy; State societies of CPAs; Minutes of annual meeting; Awards 1955-1956. New York, American institute of accountants, c1955. 60p.
- Officers, council and committees; Trial board; State boards of accountancy; State societies of CPAs; Minutes of annual meeting; Awards; 1956-1957. New York, American institute of accountants, c1956. 60p.
- Outline of certain features of the American institute pension plan for state societies. New York, American institute of accountants, Dec. 15, 1953. 5 mimeo. pages.
- Provisions in CPA laws or regulations as to education. New York, American institute of accountants, March 1954. 8p. plus appendix.
- Public opinion and the accounting profession. New York, American institute of accountants, 1953. not paged.
- Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Meestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- Staff organization. New York, American institute of accountants, 1956. 16p.
- Tax planning in business policy; complete text of proceedings at the American institute of accountants' (in cooperation with the New York state society of certified public accountants) 1955 tax conference for executives. New York, American institute of accountants, c1956. 144p.
- Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.
- Treasury department interpretation of Section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2), dated January 30, 1956. New York, American institute of accountants. leaflet.

AMERICAN INSTITUTE OF ACCOUNTANTS

Accountants plan organized fight for tax practice.

Unauthorized practice news, v. 20, Dec. 1954, p. 51-7.

Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.

Beamer, George C., and Rose, Tom. Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.

Interamerican accounting conference. Report of delegation representing the American institute of accountants at the third Interamerican accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954. various paging.

Lawyers and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.

Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.

Mahon, James J., Jr., editor. Institute's tax conference for business executives. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 80-1.

Mahon, James J., Jr., editor. Working with the new tax code; selected comments from the *Journal of accountancy's* Tax clinic, July 1954-June 1955. New York, American institute of accountants (1955). 71p.

Mahon, James J., Jr., editor. Working with the revenue code in 1956; selected comments from the *Journal of accountancy's* Tax clinic, July 1954-June 1956. New York, American institute of accountants, c1956. 125p.

Publicizing the profession. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 125.

Tourtellot, Arthur B. General recognition of accountancy as a profession. New York, American institute of accountants, 1956. 45p.

Board of examiners

See also Examinations, C.P.A.

Students department

Uniform certified public accountant examination, May 1955. (Students department) *Journal of accountancy*, v. 99, June 1955, p. 58-76.

Uniform certified public accountant examination, November 1955. (Students department) *Journal of accountancy*, v. 100, Dec. 1955, p. 61-75.

Uniform certified public accountant examination, November 1956. New York, American institute of accountants (1956) various paging.

Committee on accounting personnel

Results of the Spring, 1955, college accounting testing program and supplementary studies. New York, Committee on accounting personnel, July 1955. 17p.

Committee on accounting personnel and

American accounting association. Committee on internships

Statement of standards and responsibilities under public accounting internship programs. (Official releases) *Journal of accountancy*, v. 99, April 1955, p. 74-6. *Accounting review*, v. 30, April 1955, p. 206-10.

Committee on accounting procedure

Accounting for costs of pension plans—Accounting research bulletin no. 47, September 1956. New York, American institute of accountants, c1956. p. 13-19. *Journal of accountancy*, v. 102, Oct. 1956, p. 65-7.

Discontinuance of dating earned surplus—Accounting research bulletin no. 46, February 1956. New York, American institute of accountants, c1956. p. 11-12.

Long-term construction-type contracts—Accounting research bulletin no. 45. New York, American institute of accountants, October 1955, p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

Committee on auditing procedure

Audits of brokers or dealers in securities by independent certified public accountants. New York, American institute of accountants, c1956. 71p.

AMERICAN INSTITUTE OF ACCOUNTANTS—**Committee on auditing procedure—(Continued)**

Case studies in auditing procedure, no. 10: a smaller commercial finance company. New York, American institute of accountants, c1956. 43p.

Case studies in auditing procedure, no. 11: a hospital. New York, American institute of accountants, c1956. 45p.

Codification of statements on auditing procedure. *New York certified public accountant*, v. 26, Feb. 1956, p. 104-122; April 1956, p. 247-52; May 1956, p. 307-13; June 1956, p. 381-8.

Events subsequent to the date of financial statements—Statements on auditing procedure no. 25, October 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 128-36.

Generally accepted auditing standards (their significance and scope). *New York certified public accountant*, v. 25, Nov. 1955, p. 651-62; Dec. 1955, p. 722-32. v. 26, Jan. 1956, p. 55-61.

Life, R. A. AIA clarifies auditor's responsibility for tax events subsequent to statement date. *Journal of taxation*, v. 3, Dec. 1955, p. 342-4.

Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. New York, American institute of accountants, c1956. p. 17-18. *Journal of accountancy*, v. 101, May 1956, p. 74. *New York certified public accountant*, v. 26, May 1956, p. 327-8.

Committee on federal taxation

AIA denies that CPAs are dissatisfied with issuance of new regulations. *Journal of taxation*, v. 5, Nov. 1956, p. 277.

CPAs call for independent, high-level commission to study income tax structure. *Journal of taxation*, v. 5, Oct. 1956, p. 240-4.

CPA's survey reveals flaws in handling of cases by Revenue service personnel. *Journal of taxation*, v. 5, July 1956, p. 38-9.

Letter dated April 30, 1956 and replies to questionnaire regarding field administration of the Internal revenue service. New York, American institute of accountants, 1956. 15p.

Preliminary recommendations for amendments to the Internal revenue code of 1954. New York, American institute of accountants, October 14, 1955, mimeographed, not paged.

Recommendations for amendments to the internal revenue code; submitted to the Joint committee on internal revenue taxation, October 1, 1956. New York, American institute of accountants, c1956. 52p.

Regulations should not require "booking" of estimated expenses; statement relating to proposed requirement that reserves for estimated expenses be reflected on the taxpayer's books. (Official releases) *Journal of accountancy*, v. 99, Feb. 1955, p. 75-6.

Seidman, J. S. Special problems to be studied. (Address at meeting of Committee on federal taxation. American institute of accountants, August 21, 1956, at the Waldorf-Astoria hotel, New York) 8 plus 2 pages.

Committee on foreign affairs

Accounting for international trade and investment. New York, American institute of accountants, c1954. folder. *New York certified public accountant*, v. 25, April 1955, p. 253-4. *Accountant* (Eng.), v. 132, April 2, 1955, p. 383.

Committee on governmental accounting

and Municipal finance officers association of the United States and Canada. General committee on accounting

Joint statement on competitive bidding for audit services to governmental agencies. New York, American institute of accountants, 1955. 2p. *Journal of accountancy*, v. 99, May 1955, p. 22, 24. *New York certified public accountant*, v. 25, May 1955, p. 310-11. *Bulletin* (Georgia society of certified public accountants), v. 22, May 1955, p. 1, 3.

Committee on management services by**CPAs**

Classification of management services by CPAs. New York, American institute of accountants, c1956. 14p.

Committee on professional ethics

CPA's ethics problem when erroneous return discovered. *Journal of taxation*, v. 2, May 1955, p. 273.

Committee on professional statistics

Questionnaire to members regarding certain statistics. New York, American institute of accountants, May 18, 1956. folder.

Committee on state legislation

Composition of state boards of accountancy. New York, American institute of accountants, 1955. 8 mimeo. pages. (*State legislation research study* no. 1)

Does the C.P.A. examination create a monopoly? *Virginia accountant*, v. 10, Summer 1956, p. 20-3. *New York certified public accountant*, v. 26, July 1956, p. 451-3.

Ownership of accountants' working papers. New York, American institute of accountants, 1955. 8 mimeo. pages. (*State legislation research study* no. 2) *Journal of accountancy*, v. 101, Jan. 1956, p. 74-6.

Committee on terminology

Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.

Accounting terminology bulletins, no. 3—Book value. New York, American institute of accountants, c1956. 4p. *New York certified public accountant*, v. 26, Oct. 1956, p. 621-3. *Journal of accountancy*, v. 102, Oct. 1956, p. 67-8.

Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.

Order out of chaos in accounting language. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33.

Natural business year

Suggested fiscal closing dates (revised 1955). New York, American institute of accountants, c1955. 4p. *Journal of accountancy*, v. 100, Dec. 1955, p. 59-60.

Research department

Accounting trends and techniques in published corporate annual reports; ninth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports; the reports analyzed are those with fiscal years ending May 1, 1954 to April 30, 1955. ed. 9—1955. New York, American institute of accountants, c1955. 266p.

Accounting trends and techniques in published corporate annual reports; tenth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports; the reports analyzed are those with fiscal years ending within the calendar year 1955. ed. 10—1956. New York, American institute of accountants, c1956. 299p.

Construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 53-6.

Long-form report practice; an analysis of 52 long-form reports—including selected excerpts and reproductions of 5 complete reports. New York, American institute of accountants, c1953. 162p.

Survey of consolidated financial statement practices. New York, American institute of accountants, c1956. 31p.

Technical information service

Correspondence regarding computations of unearned income. 4 typewritten pages.

AMERICAN institute of accountants annual report, 1955. *Accountants' magazine* (Scot.), v. 59, Nov. 1955, p. 688-90.

AMERICAN INSTITUTE OF LAUNDERING

- Brown, Robert O. Addressographs on trucks and in call offices. *American institute of laundering, Service bulletin*, March 1955, no. 476. 4p.
- Brown, Robert O. Bookkeeping machines that save you money. *American institute of laundering, Service bulletin*, July 1954, no. 462-A.
- Brown, Robert O. Machine system for laundry billing. *American institute of laundering, Service bulletin*, March 1955, no. 473-A. 4p.
- Laundry plant layout. Joliet, Ill., American institute of laundering, March 1948. not paged. (*Special report no. 155*)
- Machine for route control and service analysis. *American institute of laundering, Service bulletin*, Jan. 1954, no. 456-B.
- Operating cost percentages 1954. Joliet, Ill., American institute of laundering. 55p. (*Special report no. 217*)
- Operating cost percentages 1955. Joliet, Ill., American institute of laundering, 1956. 45p. (*Special report no. 227*)
- Over-the-counter laundry service. Joliet, Ill., American institute of laundering (1954). 23p. (*Special report no. 211*)
- Validating and summarizing laundry tickets. Joliet, Ill., American institute of laundering, Sept. 1953. 19p. (*Special report no. 204*)

AMERICAN INSTITUTE OF MANAGEMENT

- Appraising a management; containing 301 questions to management—an actual management audit. New York, American institute of management, Feb. 1950. 37p.
- Diversey corporation. *Management audit*, v. 4, May 1955. 8p. (*Special audit no. 129*)
- Health of earnings of the corporation—its meaning—its evaluation. New York, American institute of management, c1955. 107p.
- Manual of excellent managements 1955. New York, American institute of management, c1955. 160p.
- Roman Catholic church. *Management audit*, v. 5, Feb. 1956. 26p. (*Special audit no. 137*)
- Standard register company. *Management audit*, v. 5, Jan. 1956, p. 1-8. (*Special audit no. 136*)
- Sutherland paper company. *Management audit*, v. 6, Aug. 1956. 8p. (*Special audit no. 142*)

AMERICAN INSTITUTE OF WHOLESALE PLUMBING AND HEATING SUPPLY ASSOCIATION, INC.

- Condensed and consolidated 1953 cost of doing business report. Washington, D. C., American institute of wholesale plumbing and heating supply associations, inc., Aug. 11, 1954. (*National affairs bulletin*, v. 4, no. 14.)
- Facts and figures for the plumbing and heating wholesaler; a statistical report. Washington, D. C., American institute of wholesale plumbing and heating supply associations, inc., Nov. 9, 1955. mimeographed. (*National affairs bulletin*, v. 5, no. 21)

AMERICAN LAW INSTITUTE. COMMITTEE ON CONTINUING LEGAL EDUCATION

- Curtis, Charles P. Modern prudent investor; how to invest trust funds. (December 1954) Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association. c1954. 130p.
- Tweed, Harrison and Parsons, William. Lifetime and testamentary estate planning. rev. to February 1955. Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association. c1955. 133p.
- Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E. Federal income taxation of individuals. May 1955. (Committee on continuing legal education of the American law institute collaborating with the American bar association) Philadelphia, Pa., American law institute, c1955. 150p.

AMERICAN lawyer. Blaustein, Albert P., and Porter, Charles O.**AMERICAN MANAGEMENT ASSOCIATION**

- Charting the company's future; guides to successful planning, forecasting, and control. New York,

- American management association, c1954. 52p. (*Financial management series no. 108*)
- Company approaches to production problems; inventory—warehousing—traffic. New York, American management association, c1955. 88p.
- Controlling office production; methods—machines—systems. New York, American management association, c1955. 63p. (*Office management series no. 140*)
- Cristy, James C. Corporate insurance manuals, reports, and records. New York, American management association, c1955. 112p. (*Research report no. 25*)
- Electronic data processing in industry; a case book of management experience. New York, American management association, c1955. 257p.
- Establishing an integrated data-processing system; blueprint for a company program. New York, American management association, c1956. 183p. (*Special report no. 11*)
- Getting the most from product research and development. New York, American management association, c1955. 149p. (*Special report no. 6*)
- Improved tools of financial management. New York, American management association, c1956. 52p. (*Financial management series no. 111*)
- Improving office reports, manuals, and records—with a paper on office communication. New York, American management association, c1955. 54p. (*Office management series no. 141*)
- Management and taxes; building a tax-conscious organization. New York, American management association, c1956. 127p. (*Special report no. 10*)
- Management education for itself and its employees. 4 parts. New York, American management association, c1954.
- Part I—Management education in American business, by Lyndall F. Urwick. 136p.
- Part II—Survey of management development, by Joseph M. Trickett. 61p.
- Part III—Case studies in management development, by Robert G. Simpson. 140p.
- Part IV—Education of employees; a status report, by Douglas Williams and Stanley Peterfreund. 64p.
- Management index 1945-55; a decade of AMA publications. New York, American management association (1955). 42p.
- Mandell, Milton M. Company guide to the selection of salesmen. New York, American management association, c1955. 161p. (*Research report no. 24*)
- Modern financial planning and control—the Johnson and Johnson program. New York, American management association, c1956. 32p. (*Financial management series no. 110*)
- Office: its changing functions and structure; with a paper on Management as a universal language. New York, American management association, c1955. 44p. (*Office management series no. 139*)
- Operations research; a basic approach. New York, American management association, c1956. 111p. (*Special report no. 13*)
- Organizing for effective systems planning and control. New York, American management association, c1956. 192p. (*Special report no. 12*)
- Pioneering in electronic data processing; company experience with electronic computers. New York, American management association, c1956. 159p. (*Special report no. 9*)
- Simpson, Robert G. Case studies in management development; theory and practice in ten selected companies. New York, American management association, c1954. 140p. (*Part III—Management education for itself and its employees*)
- Tested approaches to cutting production costs—overhead—materials—payroll. New York, American management association, c1955. 125p. (*Special report no. 4*)
- Trickett, Joseph M. Survey of management development—the quantitative aspects. New York, American management association, c1954. 61p. (*Part II—Management education for itself and its employees*)
- Urwick, Lyndall F. Management education in American business—general summary. New York, American management association, c1954. 136p. (*Part I—Management education for itself and its employees*)
- Williams, Douglas and Peterfreund, Stanley. Education of employees: a status report—with a pro-

AMERICAN MANAGEMENT ASSOCIATION—
(Continued)

posals for further research. New York, American management association, c1954. 64p. (*Part IV—Management education for itself and its employees*)

AMERICAN MEDICAL ASSOCIATION

Federal income tax liability of physicians. Chicago, Ill., American medical association, c1955. 38p.
Public relations manual; the human side/the business side of medical practice. Chicago, Ill., American medical association, no date. 68p.

AMERICAN MOTORS CORPORATION

Hudson standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.
Nash standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.

AMERICAN NATIONAL RETAIL JEWELERS ASSOCIATION

1954 operating statistics. New York, American national retail jewelers association. 23p. (*Retail jewelry store survey—operating costs study*)
1955 operating statistics. New York, American national retail jewelers association. 31p. (*Retail jewelry store survey—operating costs study*)

AMERICAN NEWSPAPER PUBLISHERS ASSOCIATION

Questionnaire on cost of fringe benefits. Chicago, Ill., American newspaper publishers association, 1955.

AMERICAN PETROLEUM INSTITUTE

Business tools for service station dealers—ideas for record keeping. New York, American petroleum institute, January 1956. 43p. (*Division of marketing manual no. 1510*)
Gonzalez, Richard J. Land of the big risk. New York, American petroleum institute (1956). 7p.
Research and development expenditures and personnel in the oil industry; a report on how, and how much, oil companies invest in research and development for better products, processes and progress. New York, American petroleum institute (1955). 7p.
System of accounting for distributors and jobbers of petroleum products. New York, American petroleum institute, July 1953. 52p.

AMERICAN PHOTOENGRAVERS ASSOCIATION

Manual of the standard cost and accounting systems for photoengravers. 1953 ed. Chicago, Ill., American photoengravers association, c1953. 104p.

AMERICAN SAVINGS AND LOAN INSTITUTE,
joint author

See United States savings and loan league and American savings and loan institute

AMERICAN SOCIETY OF APPRAISERS

1955-1956 Appraisal and valuation manual. New York, American society of appraisers, c1956. 447p.

AMERICAN SOCIETY OF CIVIL ENGINEERS

Cost control and accounting for civil engineers. New York, American society of civil engineers, 1954. 28p.
Manual of professional practice for civil engineers. New York, American society of civil engineers, 1952. 19p.
Mead, Daniel W. Standards of professional relations and conduct; adopted October 15, 1940. New York, American society of civil engineers, 1941. 31p.

AMERICAN SOCIETY OF INTERNATIONAL LAW

International investment law conference, February 24, 25, 1956. Washington, D.C., American society of international law (1956). various paging.

AMERICAN SOCIETY OF WOMEN ACCOUNTANTS. D. C. CHAPTER

Calendar year tax calendar, 1955. Silver Spring, Md., American society of women accountants, Tax calendar committee. loose leaf—not paged.

AMERICAN STOCK EXCHANGE

Stocks and bonds; ticker symbols—par values—trading units—odd lot differentials—post locations—minimum commission charges. Revised as of October 31, 1955. New York, American stock exchange. 84p.

AMERICAN SURETY COMPANY

Accountants professional liability insurance. New York, American surety company, no date. folder.

AMERICAN TRUCKING ASSOCIATIONS, INC.

American trucking trends 1955. Washington, D. C., American trucking associations, inc. 28p.

AMERICAN TYPE FOUNDERS, INC.

Zickert, E. A. Unit invoice accounting. *Office executive*, v. 30, Aug. 1955, p. 20-1.

AMERICAN WAREHOUSEMEN'S ASSOCIATION. MERCHANDISE DIVISION

Public merchandise warehousing—an operations manual; Part V—Keeping the warehouseman's books of account. Chicago, Ill., American warehousemen's association, c1951. 27p.
Public merchandise warehousing—an operations manual; Part VII—Cost accounting for the warehouseman. Chicago, Ill., American warehousemen's association, Dec. 1952. 19p.

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Bibliography for use by speakers. Chicago, Ill., American woman's society of certified public accountants (1955). 43p.
Women certified public accountants 1956. Chicago, Ill., American woman's society of certified public accountants. 14p.

AMES, KNIGHT AND HARRIMAN, JOHN B.

CPA in estate planning. *News bulletin* (Massachusetts society of certified public accountants), v. 28, June 1955, p. 2-6.

AMORTIZATION

See also Depreciation, depletion and obsolescence

AMOS TUCK SCHOOL

See Dartmouth college. Amos Tuck school

ANACONDA AMERICAN BRASS LIMITED

Lifo in Canada rejected for tax purposes in Anaconda appeal to Privy Council. *Journal of taxation*, v. 5, Oct. 1956, p. 248-50.
Lifo or FIFO—that is the question (the Anaconda case). *General accountant* (Canada), March-April 1956, p. 1-12.
Richardson, G. G. Anaconda decision from the accounting viewpoint. *Canadian chartered accountant*, v. 68, April 1956, p. 309-13.
Thom, Stuart. Clashing symbols—the Anaconda brass case. *Canadian tax journal*, v. 3, May-June 1955, p. 159-63.

ANALYSIS of cost-volume-profit relationships. National association of cost accountants.

ANALYSIS of non-manufacturing costs for managerial decisions. National association of cost accountants.

ANALYSIS of 157 group annuity plans amended in 1950-54. United States. Department of health, education, and welfare.

ANANIAS CHARLES LITTLETON. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*, p. 68-9.)

ANCHIN, BLOCK AND ANCHIN v. PENNSYLVANIA C. AND C. CORP.

Aranow, Edward Ross. Anchin case: its legal implications for accountants in tax work. *Journal of taxation*, v. 3, Aug. 1955, p. 85-6. *New York certified public accountant*, v. 25, Oct. 1955, p. 579-81.

CPA firm wins suit for fee; unauthorized practice-of-law defense fails. *Journal of taxation*, v. 3, Aug. 1955, p. 83-8.

Verdict for CPA firm. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 6.

ANCHIN, HOWARD, joint author

See Block, Max and Anchin, Howard

ANCIER, WILLIAM A., joint author

See Kamens, Harold and Ancier, William A.

ANDERSEN, ARTHUR, AND COMPANY

Burns, Garrett T. Tiffany label. (*The*) *Arthur Andersen chronicle*, v. 16, April 1956, p. 93-4.

Return allowed in public utility rate cases 1915-1954. Chicago, Ill., Arthur Andersen and co. (1955). not paged.

ANDERSON, ARTHUR E.

Internal auditing has vital new role in savings and loan business. *Savings and loan news*, v. 76, Dec. 1955, p. 42, 44-5.

ANDERSON, DAVID R.

Industrial accountant as a "go-giver." *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1263-72.

ANDERSON, DONALD G.

Medical education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 130-43.)

ANDERSON, E. H.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)

ANDERSON, LYNN F.

Case studies of performance budgeting in Maryland, Richmond, and Boston. *Municipal finance*, v. 28, Nov. 1955, p. 67-8.

ANDERSON, PAUL E.

Basic changes in income taxation of individuals: deductions, credits and exemptions. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 69-122.)

Marital deduction and equalization under the federal estate and gift taxes, between common law and community property states. *Michigan law review*, v. 54, June 1956, p. 1087-1134.

ANDERSON, R. F.

Modern accounting functions in management. *Woman C.P.A.*, v. 19, Dec. 1956, p. 8-12.

ANDERSON, RAGNAR W.

Current developments in long-term export financing. *Controller*, v. 23, Nov. 1955, p. 534, 554.

"Traditional accountants." (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 31.

ANDERSON, ROBERT A.

Launching a physiotherapy department. *Hospitals*, v. 29, Dec. 1955, p. 84, 86, 88, 90.

ANDERSON, RONALD A.

Cases on business law. Cincinnati, Ohio, South-western pub. co., c1953. 1102p.

ANDERSON, W. R.

CPAs as programmers. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 32.

ANDERSON, WILTON T.

Master schedule for partnership dissolution—installment basis. *Accounting review*, v. 30, Jan. 1955, p. 139-44.

ANDREWS, F. EMERSON

Philanthropic foundations. New York, Russell Sage foundation, 1956. 459p.

ANDREWS, T. COLEMAN

Taxpayers' debt to a public servant. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 28. Why the income tax is bad. *U.S. news and world report*, May 25, 1956, p. 62-73.

ANDREWS, WILLIAM D.

"Out of its earnings and profits"; some reflections on the taxation of dividends. *Harvard law review*, v. 69, June 1956, p. 1403-39.

ANDRUS, GERALD L.

Budgeting. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 5-12.

ANGEL, JOSHUA J.

Evolution of a profession. *Accounting ledger*, June 1956, p. 10-11.

ANGSTADT, LLOYD H.

Impact of computers. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 9-10, 13.

ANNALS of crime—the metamorphosis of Philip

Musica. *New Yorker*, v. 31, Oct. 22, 1955, Oct. 29, 1955.

ANNUAL REPORTS

See Reports

ANNUITIES

Bell, Houghton. Pros and cons of variable annuities. (Address at L.I.A.M.A. meeting, Chicago, November 10, 1954) 7 photostat pages.

Day, J. Edward and Melnikoff, Meyer. Variable annuity as a life insurance company product. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 45-56.

Johnson, George E. Immediate variable life annuities; how they would have fared over last quarter century. *Trusts and estates*, v. 95, Feb. 1956, p. 96-8.

Johnson, George E. Variable annuity. (From *Examination of insurance companies*; a series of lectures delivered before the Examiners of the New York state insurance department, New York, 1955). 50p.

Linton, M. Albert. Variable annuities. *Journal of finance*, v. 11, May 1956, p. 121-41.

Lloyd, R. McAllister. Variable annuity in action. *Trusts and estates*, v. 95, March 1956, p. 244-6.

McCracken, Paul W. Are variable annuities the answer to inflation? *Journal of finance*, v. 11, May 1956, p. 142-50.

Morrissey, Leonard E. Variable annuity—will it yield more dollars for retirement? Hanover, New Hampshire, Dartmouth College, Amos Tuck school, c1955. 16p.

Shanks, Carrol M. Do variable annuities meet the need? *Dun's review and modern industry*, v. 68, Sept. 1956, p. 43-45, 108-10.

Shanks, Carrol M. Need for variable annuities. (Statement before the Business affairs committee, House of assembly, Trenton, N.J., May 13, 1955) Newark, N.J., Prudential insurance company of America. 16p.

Sheppard, E. J. Comments on the mathematics of annuities and on the practical use of same. *General accountant* (General accountants association), March-April 1955, p. 12-14.

United States. Department of health, education, and welfare. Analysis of 157 group annuity plans amended in 1950-54, by Weltha Van Eennam and Martha E. Penman. Washington, D.C., Department of health, education, and welfare, July 1956. 44p. (*Actuarial study no. 44*).

Wormser, Rene A. More about life insurance and annuities. (In his *Personal estate planning in a changing world*. ed. 8, rev. 1955. p. 95-119.)

Taxation

Appleman, Frank B. How to get tax benefit from new code treatment of life insurance and annuities. (In Texas society of certified public ac-

ANNUITIES—Taxation—(Continued)

- countants. *New tax law in action*, c1956, p. 111-18.)
- Beyer, Harmon W. Annuities and retirement income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 22-5.
- Bowman, Worth B. Effects of the internal revenue code of 1954 on individual taxpayers, annuities, and life insurance. (Address before High point association of life underwriters, February 10, 1955) 16 typewritten pages.
- Burks, Paul. How to use family annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 759-79.)
- Casey, William J. Annuity. (In his *Tax sheltered investments*, c1955, p. 95-104.)
- Commerce clearing house, inc. How federal taxes affect life insurance and annuities—1955. Chicago, Ill., Commerce clearing house, inc. c1955. 64p.
- Davey, Geoffrey E. R. Property exchanged for a promise to pay an annuity—transferee problems. *Taxes—the tax magazine*, v. 33, July 1955, p. 494-501.
- Eckerman, C. E. Unrationalized capital gains treatment of lump-sum termination distributions from qualified pension, profit-sharing and annuity plans. *Syracuse law review*, v. 7, Fall 1955, p. 1-26.
- Estate taxation and valuation of a survivor's annuity under pension plan. *Columbia law review*, v. 55, May 1955, p. 762-5.
- Forster, Richard H., and Frost, Otis L., Jr. Changes in taxation of life insurance, endowment, and annuity contracts. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 557-621.)
- Freyburger, Walter D. Tax problems relating to life insurance and annuity contracts. *Insurance law journal*, June 1955, p. 375-98.
- Garner, Richard H. Income and estate taxation of annuities. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 265-90.)
- Gordon, George Byron and Wriggins, James C. Life insurance and annuities. (In their *Understanding federal income, estate and gift taxes*, c1954, p. 49-67.)
- Grant, Thomas, Jr. How to use joint and survivor annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 735-57.)
- Kamens, Harold and Ancier, William A. Federal taxation of life insurance and annuities. (In 1955 *Taxation and estate planning symposium*, p. 17-30.)
- McElligott, Joseph F. How to figure the lowered tax on annuity income. *Medical economics*, v. 32, Feb. 1955, p. 131-3, 210.
- Miller, Middleton. Insurance, annuities and other employee benefits from the executive's point of view. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 964-72. (University of Chicago—8th annual *Federal tax conference*)
- Moorhead, E. J. Annuity and life income plans offered by charitable organizations. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 157-66.
- Morton, Forrest L. Annuities in estate planning. (Condensed from *Spectator*, June 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 39-42.
- Morton, Forrest L. Income tax on deferred annuities. (Condensed from *Spectator*, October 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 48-50.
- Morton, Forrest L. New annuity rule. (Condensed from *Spectator*, November 1954) *Monthly digest of tax articles*, v. 5, Jan. 1955, p. 43-6.
- Murphy, Joseph Hawley. Federal tax treatment of annuities. *University of Pittsburgh law review*, v. 16, Summer 1955, p. 311-28.
- Pennish, John S., and Nathan, Robert B. Life insurance and annuities under the Internal revenue code of 1954. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 634-59.)
- Perry, Tony. Tax-free annuity, anyone? *Medical economics*, v. 33, Sept. 1956, p. 102-5.
- Phillips, Paul A. Changes made by the internal revenue code of 1954 with respect to the income tax treatment of life insurance, annuities and employees' trusts. (In Denver, University of, and

- others. *Fourth annual University of Denver tax institute*, 1954, c1955, p. 116-24.)
- Post, Charles D. New Internal revenue code; taxation of life insurance and annuities. *American bar association journal*, v. 41, Feb. 1955, p. 129-32.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university, 1956 *Tulane tax institute*, c1956, p. 467-675.)
- Stern, Milton H. Sales for an annuity. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 960-7.)
- United States. Internal revenue service. Actuarial values for estate and gift tax; supplementing Tables I and II and the related examples of the estate and gift tax regulations—applicable in the case of decedents dying or of gifts made after December 31, 1951. Washington, D.C., Government printing office, 1955. 58p.
- Waldo, C. Ives, Jr. Life insurance and annuities under the 1954 revenue code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 380-405.
- Walsh, Eugene P. New annuity rule. (Condensed from *Estate planner's quarterly*, Dec. 1954) *Monthly digest of tax articles*, v. 5, March 1955, p. 38-43.
- Wren, Harold G. Taxation of commercial and private annuities under the Internal revenue code of 1954. *Mississippi law journal*, v. 24, March 1955, p. 111-48.

ANOTHER anniversary—Nederlands instituut van accountants. *Accountant* (Eng.), v. 132, May 21, 1955, p. 567.

ANOTHER look at the interstate practice question. (Editorial) *Journal of accountancy*, v. 101, May 1956, p. 30. *New York certified public accountant*, v. 26, June 1956, p. 391-2.

ANTENNA (TELEVISION) COMPANIES

See Radio and television broadcasting

ANTHOINE, ROBERT

- Recent developments in collapsible corporations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 761-85.)
- Transactions between related taxpayers. (In Tulane university. 1956 *Tulane tax institute*, c1956, p. 269-303.)

ANTHOINE, ROBERT, editor

See also Current problems in federal taxation (series)
Fundamentals of federal taxation (series)
Practising law institute. Fundamentals of federal taxation (series). New York, Practising law institute, Pamphlets. (For contents see under title of series)

ANTHOINE, ROBERT, joint author

See De Wind, Adrian W., and Anthoine, Robert
Stinson, George and Anthoine, Robert

ANTHONY, EDWARD L., editor

- United States. Small business administration. Management aids for small business, edited by Edward L. Anthony. Washington, D.C., Government printing office, 1955. 184p. (*Annual no. 1*)
- United States. Small business administration. Management aids for small business; edited by Edward L. Anthony. Washington, D.C., Government printing office, 1956. 146p. (*Annual no. 2*)

ANTHONY, MARIE (SISTER)

Using accounting data in reports to the medical staff and the public. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956, p. 135-46.)

ANTHONY, ROBERT N.

Effective delegation and control by the controller. (In Bursk, Edward C., ed. *Management team*, 1955, p. 98-105.)

ANTHONY, ROBERT N.—(Continued)

Management accounting; text and cases. Homewood, Ill., Richard D. Irwin, inc., 1956, 511p.
 Re: depreciation in investment decisions. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 75-6.
 Shoe machinery: buy or lease? rev. ed. New York, National shoe manufacturers association, 1955, 91p.

ANTHONY, ROBERT N., editor

Harvard university. Graduate school of business administration. Proceedings automatic data processing conference, September 8 and 9, 1955, edited by Robert N. Anthony. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 194p.

ANTHONY, ROBERT N., WALLACE, EDWARD L., and LAUBACH, PETER B.

Some developments in business data processing. (In Bursk, Edward C. and Fenn, Dan H., Jr., editors. *Planning the future strategy of your business*, 1956, p. 217-31.)

ANTI-CAPITALISTIC mentality. von Mises, Ludwig.**ANTIEAU, CHESTER JAMES**

Municipal power to tax—its constitutional limitations. *Vanderbilt law review*, v. 8, June 1955, p. 698-752.

ANTON, HECTOR R.

Accounting for bond liabilities. *Journal of accountancy*, v. 102, Sept. 1956, p. 53-6.
 Depreciation, cost allocation and investment decisions. *Accounting research* (Eng.), v. 7, April 1956, p. 117-34.
 Funds statement as an internal report to management. *Accounting review*, v. 30, Jan. 1955, p. 71-9.

ANWAY, HART

Cost accounting at Gerber's. *Woman C.P.A.*, v. 17, Oct. 1955, p. 7.

APARTMENT HOUSES**Accounting**

National apartment owners association. Proposed uniform system of accounts for apartment buildings, prepared by Horwath and Horwath. Washington, D.C., National apartment owners association (1957). 10 mimeo. pages plus statements.

APARTMENT HOUSES, COOPERATIVE

Downs, James C., Jr. Co-operative apartment management. (In his *Principles of real estate management*. c1954. p. 165-80.)

APCEL, EDMUND J.

Income tax problems in drawing leases. *Chicago bar record*, v. 37, Feb. 1956, p. 209-16.

APPAREL

See Clothing

APPLEMAN, FRANK B.

How gifts and estates are taxed in community property states. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 493-511.)
 How to get tax benefit from new code treatment of life insurance and annuities. (In Texas society of certified public accountants. *New tax law in action*. c1956, p. 111-18.)
 Tax savings in sales and purchases of oil interests. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 395-410.)
 Use of the partnership as an instrumentality in oil operations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 519-34.)

APPLIANCE RETAILERS

See Electric retailers

APPLICATION of cost accounting to budgeting. Brighton, Gerald D.**APPLICATION** of Eisner v. Macomber to prorata stock distributions in payment of salaries: an opportunity for tax manipulation. (Notes) *Yale law journal*, v. 64, May 1955, p. 929-39.**APPLICATION-OF-FUNDS STATEMENT**

See Statements, Financial—Funds

APPLICATION of investment trust accounting to consolidated endowment funds. Funkhouser, Robert D.**APPOINTMENT** of approved auditors; Industrial and provident societies acts, 1893 to 1954, Friendly societies acts, 1896 to 1955, and Industrial assurance acts, 1923 to 1948. *Accountants journal* (Eng.), v. 48, Oct. 1956, p. 279.**APPRAISAL** and management of securities. Hayes, Douglas A.**APPRAISAL** and valuation manual. American society of appraisers.**APPRAISAL** of audits for credit purposes. Nash, Arthur L.**APPRAISAL** of electronic business applications. National office management association.**APPRAISAL** of management. Illinois, University of. College of commerce and business administration.**APPRAISALS**

See Valuation

APPRAISING a management. American institute of management.**APPRAISING** the economics of electronic computers. Wallace, Frank.**APRIL** 1954 bar examination—general statistics. *Journal of the State bar of California*, v. 29, Nov.-Dec. 1954, p. 447-50.**ARAC, BENJAMIN**

Corporate capitalization—debt or stock? *National public accountant*, v. 5, June 1955, p. 3-4, 20.
 Stockholders buy and sell agreements—effect of constructive stock ownership rules. (In North-eastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

ARANOW, EDWARD ROSS

Anchin case: its legal implications for accountants in tax work. *Journal of taxation*, v. 3, Aug. 1955, p. 85-6. *New York certified public accountant*, v. 25, Oct. 1955, p. 579-81.

ARANOW, EDWARD ROSS AND EINHORN, HERBERT A.

Corporate proxy contests; conduct of the stockholders' meeting. *Virginia law review*, v. 42, Dec. 1956, p. 1049-74.
 Corporate proxy contests; enforcement of SEC proxy rules by the Commission and private parties. *New York university law review*, v. 31, May 1956, p. 875-93.

ARBITRATION AND AWARD

Accountants' liability. (News report) *Journal of accountancy*, v. 100, Nov. 1955, p. 7-8.
 Halladay, Henry. Accountants' liability. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19-20.
 Minnesota. Supreme court. Hans N. Gammel, appellant, v. Ernst and Ernst et al respondents, no. 36433, Supreme court of Minnesota, July 15, 1955. *North western reporter*, Nov. 9, 1955, p. 364-70.
 Recent court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50, 54.

ARCHERD, WAYNE R.

Accounting in a petroleum equipment company. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1501-7.

ARCHITECTS

Cummings, George Bain. Standards of professional practice in architecture. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 1-8.

Accounting

Wittner, H. S. Architects. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 59-85.)

ARCHIVES

See Records

ARDERY, PHILLIP P. AND ABNER, CARL E.

Income bonds revisited. *Public utilities fortnightly*, v. 57, April 12, 1956, p. 517-24.

ARE industrial common stocks selling on fictitious earnings? Spacek, Leonard.**ARE your salesmen overpaid?** Davis, Kenneth R.**ARENT, ALBERT E.**

Tax aspects of buying loss corporations under the 1954 code. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 955-63. (*University of Chicago—8th annual Federal tax conference*)

ARGUELLES, JOSE L.

Mechanized accounting for a sugar central. *Accountants' journal* (P.I.) v. 5, Sept. 1955, p. 195-201.

ARITHMETIC

See also Addition

Neely, Fred T. Old magic of numbers: some rules for easy addition. *Journal of accountancy*, v. 100, Aug. 1955, p. 49-52. *Society of savings and loan controllers bulletin*, v. 5, Aug. 1956, p. 1-4.

ARIZONA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Directory of members. Phoenix, Ariz., Arizona society of certified public accountants, Oct. 1952. 15p.

ARKANSAS, UNIVERSITY OF. AGRICULTURAL EXPERIMENT STATION

Slusher, M. W. Enterprise costs and returns on rice farms. Fayetteville, Ark., University of Arkansas, Agricultural experiment station, February 1955. 34p. (*Bulletin* 549)

ARKWRIGHT, F. J.

Income tax administration. *Chartered accountant in Australia*, v. 26, Sept. 1955, p. 131-40.

ARMED SERVICES

American council on education. Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D.C., American council on education, c1955. 149p.

Armed services procurement regulations. 1955 ed. Washington, D.C., Government printing office, 1955. various paging.

Taxation

Weiss, Robert M. Tax problems of the serviceman. *Taxes—the tax magazine*, v. 34, April 1956, p. 277-81.

ARMED SERVICES PROCUREMENT REGULATIONS

Armed services procurement regulations. 1955 ed. Washington, D.C., Government printing office, 1955. various paging.

Machinery and allied products institute. Government contracts; MAPI submits comments to Department of defense on proposed revision of ASPR cost principles. *Machinery and allied products institute bulletin*, June 23, 1955. 14p.

ARMIES

Simpson, Clark L. Army's new accountant training program. *Office*, v. 42, Nov. 1955, p. 102, 106, 108, 110.

Accounting

Kriebel, H. A. Army industrial fund—an introduction. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 9-12.

United States, Army, Department of the Comptroller's guide. Washington, D.C., Government printing office, July 1955. 77p. (*Department of the army pamphlet no. 35-10*)

Auditing

Simpson, Clark L. Army audit agency goes professional. *Accounting review*, v. 30, July 1955, p. 463-7.

ARMS**Cost accounting**

Rand corporation. Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.

ARMSBY, HENRY H.

Engineering education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 69-80.)

ARMSTRONG, J. SINCLAIR

Corporate accounting standards under federal securities laws. 8 mimeo. pages. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*, p. 61-9.)

Ohio certified public accountant, v. 15, Autumn 1956, p. 155-60.

Regulation of proxy contests by the SEC. *Virginia law review*, v. 42, Dec. 1956, p. 1075-85.

Securities market and the work of the Securities and exchange commission. (Address before the Houston chapter of the Texas society of certified public accountants, December 7, 1955) 11 mimeo. pages. *Texas certified public accountant*, v. 28, April 1956, p. 1, 4-5, 8-12.

ARMSTRONG, WILLIAM Y.

Fixed asset accounting. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 177-80. (1955 conference proceedings)

ARMSTRONG CORK COMPANY

American accounting association. Armstrong cork company. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 66-107.)

ARNSTEIN, PETER

Pitfalls in the preparation of contracts without CPA consultation. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages.

ARON v. GILLMAN

Bressler, Alexander. Determination of book value (Aron v. Gillman—309 N.Y. 157) *New York certified public accountant*, v. 25, Nov. 1955, p. 625-8.

ART**Valuation**

Rothschild, Sigmund. Methodology of art appraisal. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 185-202.)

ARTHUR, DONALD, JR.

Public relations fees. *Journal of accountancy*, v. 101, April 1956, p. 41-6.

ARTHUR ANDERSEN AND COMPANY

See Andersen, Arthur, and company

ARTHUR YOUNG AND COMPANY

See Young, Arthur, and company

ASBILL, MAC, JR.

Cooperatives: tax treatment of patronage refunds. *Virginia law review*, v. 42, Dec. 1956, p. 1087-1112.

Federal taxation of patrons. (In National tax association. *Proceedings . . . 1955*. p. 431-48.)

Taxation to shareholders of corporate distributions under the Internal revenue code of 1954. *Georgia bar journal*, v. 17, May 1955, p. 427-41.

ASH, ROBERT

- How to secure a revenue ruling. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 3-8.
- Preparation and trial of tax cases. 1954 Revenue code edition. New York, Practising law institute, August 1955. 80p. (*Fundamentals of federal taxation*)
- Procedures effective under 1954 code which affect tax settlement or litigation. *Journal of taxation*, v. 3, Oct. 1955, p. 204-9.

ASHBURN, JIM G.

- Accounting training for non-accounting majors. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 134-9.
- Break-even analysis for cash forecasting. *Controller*, v. 23, Dec. 1955, p. 578-80.

ASHBURN, JIM G., joint author

See Smith, C. Aubrey and Ashburn, Jim G.

ASHBY, ROBERT S., joint author

See Emery, H. Gene and Ashby, Robert S.

ASHBY, ROBERT S., AND RABB, ALBERT L., JR.

- Drafting of partnership agreements under the 1954 internal revenue code. *Indiana law journal*, v. 31, Fall 1955, p. 45-61.

ASHE, HAROLD J.

- When should you amend your income tax estimate. *Tourist court journal*, v. 19, April 1956, p. 56-60.

ASHLEY, C. A., AND SMYTH, J. E.

- Corporation finance in Canada. Toronto, Macmillan co. of Canada Ltd., 1956. 253p.

ASHMAN, HARRY T.

- Distribution of overhead with electronic computers. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 798-804.

ASSET REPLACEMENTS

See Replacements

ASSETS

See also Depreciation, depletion and obsolescence
Emergency facilities
Property
Valuation

- Brodsky, Samuel. Converting ordinary assets into capital assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1173-91.)
- Corporate creditor and legislative restrictions on the distribution of capital. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 239-65.
- Dean, Joel. Four ways to write off capital investment: management should have a wider tax choice. *Journal of business* (University of Chicago), v. 29, April 1956, p. 79-89.
- Devine, Carl T. Asset cost and expiration. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 331-57.)
- Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62, 90.
- Gemmell, Robert F. Effect of the capital gains tax on asset prices. *National tax journal*, v. 9, Dec. 1956, p. 289-301.
- Iino, Toshio. Accounting classifications of assets. *Annals of the Hitotsubashi academy*, v. 6, April 1956, p. 66-78.
- Jones, F. Neville. Accounting basic equations and correlated definitions. San Francisco, Calif. The author, c1955. 23p.

Fixed

- Armstrong, William Y. Fixed asset accounting. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 177-80. (1955 conference proceedings)
- Avery, Harold G. Relative importance of fixed assets. *Accounting review*, v. 31, July 1956, p. 435-8.
- Bardes, Philip, and others. Real property and other tangible fixed assets. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 9.)
- Bishop, J. Warren. Accounting for fixed assets by cost elements. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 689-701.

Fellers, Clark I. Problems of capital expenditure budgeting. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1208-17.

- Grant, Eugene L., and Norton, Paul T., Jr. Fixed property records. (In their *Depreciation*. rev. ed. c1955. p. 160-83.)
- Holmes, Arthur W. Fixed tangible assets and related expenses. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 432-88.)
- Johnson, Arnold W. Fixed assets. (In his *Principles of auditing*. c1955. p. 173-89.)
- Judicial treatment of "capital" assets acquired for business; the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12.
- Masuzaki, Munehiro. Accounting for fixed assets revaluation: recent views in Japan. *Kobe economic and business review*, no. 2, 1954, p. 143-57.
- Matthias, Shoreland C. Property records have heightened relevance today. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 657-62.
- Stettin, Howard F. Property, plant and equipment. (In his *Auditing principles*. 1956. p. 317-61.)

Gross

- Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.

Intangible

See also Goodwill
Patents, copyrights, etc.
Royalties

- Trade marks and trade names
- Bardes, Philip, and others. Patents and other intangibles. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 10.)
- Hill, Gordon M. Wanted: solutions to three major technical problems. *Journal of accountancy*, v. 100, Aug. 1955, p. 44-6.
- Holmes, Arthur W. Intangible assets. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 489-510.)
- Intangible assets. (In *Accountants' handbook*. ed. 4. 1956. Sec. 19. p. 1-45.)
- Johnson, Arnold W. Intangible assets. (In his *Principles of auditing*. c1955. p. 190-203.)
- Trumbull, Wendell P. Case study in writing off intangibles. *Accounting review*, v. 31, Oct. 1956, p. 599-607.
- Vaughan, John L. Appraising intangibles. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 135-44.)
- Werntz, William W. Intangibles in business combinations. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

Valuation

See Valuation

Wasting

See also Depreciation, depletion and obsolescence under subheadings; Gas, Natural; Land; Mining and metallurgy; Oil industry; Quarries and quarrying; Timberlands.

ASSOCIATED COMPANIES**Accounting**

- Zieha, Eugene L. Accounting for investments in jointly-owned associated companies. *New York certified public accountant*, v. 26, Dec. 1956, p. 703-8.

ASSOCIATED EQUIPMENT DISTRIBUTORS

- Compilation of rental rates for construction equipment. ed. 6. Chicago, Ill., Associated equipment distributors, 1953. 86p.

ASSOCIATION activities—a survey of 634 associations. Chamber of commerce of the United States.

ASSOCIATION OF BUSINESS MANAGEMENT IN PUBLIC HEALTH AND AMERICAN HEALTH ASSOCIATION

- Papers presented. . . November 9, 1953. New York, American public health association. various paging.
- Papers presented. . . October 11, 1954. New York, American public health association. various paging.

ASSOCIATION OF CERTIFIED AND CORPORATE ACCOUNTANTS

- Annual conference—Edinburgh, September 30 to October 4, 1955. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 311-34; Dec. 1955, p. 353-60.
- Estate duty on business assets—the effect of the Finance act, 1954. London, Association of certified and corporate accountants, January 1955. 41p.
- Fiftieth annual general meeting. *Accountants journal* (Eng.), v. 47, June 1955, p. 186-90.
- Fifty-first annual general meeting. *Accountants journal* (Eng.), v. 48, June 1956, p. 171-8.
- Fifty years; the story of the Association of certified and corporate accountants 1904-54. London, Association of certified and corporate accountants, November 1954. 70p.
- Golden jubilee celebrations, 30th November-2nd December 1954—Report of proceedings. London, Association of certified and corporate accountants (1955). 71p.
- Golden jubilee, November 30th to December 2nd, 1954. *Accountants journal* (Eng.), v. 47, Jan. 1955, p. 9-36.
- Modern approach to internal auditing. London, Association of certified and corporate accountants, July 1955. 17p.
- Report of the council and accounts of the association for 1955. London, Association of certified and corporate accountants, 19p.
- Report of the council to be presented to the fiftieth annual general meeting, April 26, 1955. *Accountants journal* (Eng.), v. 47, April 1955, p. 121-30.

ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

- Harrington, Russell C. Profession's greatest challenge; presented at annual meeting of Association of certified public accountant examiners, New York, October 18, 1954. 6 typewritten pages.
- Proceedings, 1954 annual meeting, Waldorf-Astoria, New York, October 18, 1954. 74p.
- Proceedings, 1955 annual meeting, October 22 and 24, 1955, Hotel Statler, Washington, D.C. D. P. Williams, sec., American investment building, St. Louis, Mo. 70p.

ASSOCIATION OF COLLEGE AND UNIVERSITY HOUSING OFFICERS

- Building, operating and evaluating a residence hall; seventh annual conference July 31-Aug. 3, 1955. Ames, Iowa, Iowa state college. 112p.

ASSOCIATION OF CONSULTING MANAGEMENT ENGINEERS

- How the management consulting profession serves American business. New York, Association of consulting management engineers, no date. not paged.

ASSOCIATION OF THE BAR OF THE CITY OF NEW YORK

- Bar association explains weak spots in corporate sections of 1954 code. *Journal of taxation*, v. 2, June 1955, p. 322-33.

ASSOCIATION OF WATER TRANSPORTATION ACCOUNTING OFFICERS

- Forty-third report . . . annual meeting, Swampscott, Mass., October 8-9, 1954. New York, G. C. Charlton, secretary. 61p.

ASSOCIATIONS

See Societies, associations, etc.

ATHEARN, WALTER S.

- Operating a modern suggestion system. *Modern office procedures*, v. 1, July 1956, p. 6-7, 16.

ATKESON, THOMAS C.

- Tax equity and the new revenue act. *Accounting review*, v. 31, April 1956, p. 194-203.

ATKINS, J. HERMAN

- C.P.A. in the management field. *Virginia accountant*, v. 10, Summer 1956, p. 11-16.

ATKINSON, STERLING K.

- Short and long-range considerations in cost analyses. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 343-52.

ATKINSON, THOMAS R.

- Pattern of financial asset ownership—Wisconsin individuals, 1949; a study by the National bureau of economic research. Princeton, N.J., Princeton university press, 1956. 176p.

ATLAS, MARTIN

- How to meet the problem of contemplation of death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1165-1200.)
- How to operate family transactions other than partnerships and trusts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1355-72.)
- Internal revenue code of 1954—miscellaneous corporate problems. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 169-200.)
- Tax aspects of real estate transactions. Washington, D.C., Bureau of national affairs, inc., c1955. 200p.

ATOMIC ENERGY

- Accounting**
Slaton, William H. Developing accountants for atomic energy. *Accounting review*, v. 30, April 1955, p. 252-6.

Cost accounting

- Campbell, D. G., and Prest, W. W. Costing system for a high power research reactor. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 95-104.

- ATTORNEY and client**—accountant rendering services involving a difficult and controversial issue of federal income tax law held to be illegally practicing law. (Recent decisions) *Virginia law review*, v. 40, Dec. 1954, p. 1079-81.

- AUDIT counseling service.** National association of bank auditors and comptrollers.

- AUDIT objectives:** key to auditing standards. Stettler, Howard F.

- AUDIT of cash.** Beckers, Leonard F.

- AUDIT of machine records.** Hamman, Paul E.

- AUDIT practice case**—the Universal corporation. Holmes, Arthur W., and Moore, Francis E.

AUDIT PROGRAM

- See Auditing—Audit program
Internal auditing—Audit program

- AUDIT programs and internal control.** Bevis, Donald J.

- AUDIT report draft.** Counting house publishing company.

AUDIT REPORTS

- See Reports, Accountants'

- AUDIT schedule for smaller savings banks.** National association of bank auditors and comptrollers.

- AUDIT working papers and legal responsibility.** Levy, Saul.

AUDITING

- American institute of accountants, 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants, September 1956. 36p.
- Bevis, Herman W. Streamlining auditing techniques. (Address at Michigan graduate study conference) 1956. 16 typewritten pages.
- Bowles, Herbert G. Are you ready for an audit? *Hospital accounting*, v. 10, Feb. 1956, p. 14-16.
- Broad, Samuel J. Progress of auditing. *Journal of accountancy*, v. 100, Nov. 1955, p. 38-43.
- Calkins, Frank S. Report of the Middle Atlantic states auditing panel discussions. *Virginia accountant*, v. 9, Oct. 1955, p. 13-16; Jan. 1956, p. 27-31; April 1956, p. 29-33.
- Carter, Paul S. Obiter dictum cum grano salis. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 24, 26.

AUDITING—(Continued)

- Gaynor, Edwin W. Reliability of sampling plans in auditing. *Accounting review*, v. 31, April 1956, p. 253-7.
- Godin, Ralph. Preparing for the audit. *Cooperative accountant*, v. 8, Summer 1955, p. 16-18.
- Hanson, Arthur W. Planning the audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 3-32.)
- Hepworth, Samuel R. Auditing. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 17-83.)
- Holmes, Arthur W. Auditing principles and procedure. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1956. 808p.
- Illustrative audit papers. ed. 4. 1955. not paged.
- Holmes, Arthur W., and Moore, Francis E. Audit practice case—the Universal corporation. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1955. 6 pamphlets.
- Hunt, Alfred L. Maximum value from auditing. *Internal auditor*, v. 13, Sept. 1956, p. 50-60. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 167-76.
- Jentsch, Albert. Making an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 19-28.
- Johnson, Arnold W. Principles of auditing. New York, Rinehart and co., inc., c1955. 400p.
- Kessler, Louis M. Progress and development in auditing procedures. (Address at First international accounting conference, 1956 at the Monterey institute of technology and advanced studies, Monterey, Nuevo Leon, Mexico) 21 typewritten pages.
- Lawrence, Chles. Study guide for beginning accountants. Detroit, Michigan, Michigan association of certified public accountants, c1956. folder.
- Instructional helps for a Study guide for beginning accountants. c1956. folder.
- McIntosh, D. L. Comparison of accounting and auditing in England and America. *Price Waterhouse review*, v. 1, Dec. 1956, p. 7-14.
- Mautz, R. K. Fundamentals of auditing. New York, John Wiley and sons, inc., c1954. 406p. plus 37p.
- Meyer, Harvey G. Trends in auditing and audit reports. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 14-20.)
- Neter, John. Use of statistical sampling techniques in auditing. (In Johnson, Arnold. *Principles of auditing*. c1955. p. 325-45.)
- Noble, Thomas. Use of client's help in the audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 204-13.)
- Pace, Homer St. Clair and Koestler, Edward J. Auditing. New York, Pace and Pace, c1955. 453p. (*Pace accounting series*, vol. 6)
- Perry, Donald P. Present day approach to auditing. (In his *Public accounting practice and accounting education*. 1955. p. 11-22.)
- Peyroux, John A., Jr. Review of auditing standards, procedures and reports. *Texas certified public accountant*, v. 27, Nov. 1955, p. 1, 4, 7; Dec. 1955, p. 1, 6-8.
- Porter, Stanley P. What the client can do in preparing for the audit. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 18-27.)
- Robert, R. Antiquity of auditing. *Accountant* (Eng.), v. 134, May 19, 1956, p. 569-70.
- Senn, Stanley A. Differences in British and U.S. auditing practice. *Journal of accountancy*, v. 100, Sept. 1955, p. 57-60.
- Stettler, Howard F. Auditing principles; objectives, procedures, working papers. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 712p.
- Solutions to problems and answers to questions. 1956. 208p.
- Stewart, C. A. Auditing efficiency and working papers. *Price Waterhouse review*, v. 1, Sept. 1956, p. 7-14.
- Teitelbaum, Louis N. Praise for new audit approach. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25.
- Tietjen, A. Carl. Suggested change in examination approach. *Price Waterhouse review*, v. 1, Dec. 1955, p. 28-33. *Journal of accountancy*, v. 101, April 1956, p. 47-9.
- Toan, A. B., Jr. Auditing control and electronics. *Journal of accountancy*, v. 99, May 1955, p. 40-5.
- Trueblood, Robert M., and Cooper, W. W. Research and practice in statistical applications to accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.
- Waterman, John M. Managers' responsibilities as to auditing procedures. *Arthur Young journal*, v. 3, April 1956, p. 1-8.
- Wilner, Paul M. Contributions of Robert H. Montgomery to auditing practice. *Accounting seminar*, v. 10, May 1956, p. 27-30.

Audit program

- American institute of accountants. Case study on the extent of audit samples; summary audit programs prepared independently by 8 different CPAs to indicate extent of audit sampling each considered necessary in an actual case. New York, American institute of accountants, c1955. 128p.
- American institute of accountants. 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants, September 1956. 36p.
- Beamer, Elmer G. Development of an audit program. *Alabama CPA*, v. 4, April 1954, p. 4-13.
- Bevis, Donald J. Audit programs and internal control. *Journal of accountancy*, v. 99, June 1955, p. 46-50.
- Fischer, Robert W. Evaluating the audit program. *Auditgram*, v. 32, Feb. 1956, p. 20-3, 26.
- Flook, E. L., Summerson, E. D., and Wylie, R. M. Audit programme for internal control. *Irish accountant and secretary*, v. 20, Nov. 1955, p. 165-6, 168.
- Flook, E. L., Summerson, E. D., and Wylie, R. M. Internal control and the audit system. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 79-95.
- Hill, Henry P. Analyzing your audit program. *Auditgram*, v. 32, Aug. 1956, p. 22-3, 26-8.
- Holmes, Arthur W. Audit program. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 135-41.)
- Johnson, Arnold. Audit program. (In his *Principles of auditing*. c1955. p. 349-67.)
- Lasser, J. K. Summary audit program. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 237-62.)
- Mautz, R. K. Audit program. (In his *Fundamentals of auditing*. c1954. p. 113-25.)
- Mautz, R. K. Audit program planning; development of a pattern of thinking about verification problems. *Illinois certified public accountant*, v. 3, March 1955, p. 2-6.
- Moyer, C. A. Relationship of audit programs to audit techniques. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 139-46.)
- Perkins, C. H. Trends in New Zealand auditing practice. *Accountants' journal* (N.Z.), v. 34, March 1956, p. 282-5; April 1956, p. 325-9.
- Wood, Herbert A. Keeping your audit program up to date. *Auditgram*, v. 31, Oct. 1955, p. 30-1, 34.

Australia

- Drew, Ross, Miles, J. N., and Tidex, J. W. Basis of auditing—appraisal of internal control—a consideration of various techniques. *Chartered accountant in Australia*, v. 27, Sept. 1956, p. 131-42.

Continuous

- MacBeath, Angus. Continuous auditing. London, Gee and co., ltd., 1955. 125p.
- Tietjen, A. Carl. Suggested change in examination approach. *Journal of accountancy*, v. 101, April 1956, p. 47-9.

Costs

- Pilie, Louis H. How to reduce your auditing costs. *Management methods*, v. 8, May 1955, p. 28-31.

Examination questions

- See Examinations, C.P.A.
Students department

Government regulation

- United States. Securities and exchange commission. Activities of the Commission of accounting and auditing. (In its *20th annual report . . . fiscal year ended June 30, 1954*. p. 106-8.) (In its *21st annual report . . . fiscal year ended June 30, 1955*. p. 116-18.)

AUDITING—(Continued)

Great Britain

- Cutforth, Arthur E. Audits. ed. 10 (rev.), by Alfred Palmer and J. C. Crawford. London, Gee and co., Ltd. 1955. 324p.
- Davidson, E. H. Theory of auditing. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 10-12.
- Layton, H. L. Changing pattern of audit practice. London, Society of incorporated accountants, September 1955. 76p. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 371-5.
- McIntosh, D. L. Comparison of accounting and auditing in England and America. *Price Waterhouse review*, v. 1, Dec. 1956, p. 7-14.
- Senn, Stanley A. Differences in British and U.S. auditing practice. *Journal of accountancy*, v. 100, Sept. 1955, p. 57-60.
- Tanner, Richard T. British professional practices; with reply by Stanley A. Senn. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 20, 22.
- Taylor, Ian R. Statistical approach to auditing tests. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 49-57.

Intern audits

- Fischgrund, Herbert B. Interim audits vs. monthly audits. *New York certified public accountant*, v. 25, June 1955, p. 329-32.
- Mazursky, Leon. Problems of interim audits from the accountant's viewpoint. *New York certified public accountant*, v. 25, June 1955, p. 333-6.
- Recht, Joseph. Internal control and the interim audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 231-6.)

Japan

- Nagatani, G. Observations of a Japanese auditor. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 27-30.

Mechanized records

See also Mechanical devices

- Basson, M. B. Public accountant and his relationship to punched card accounting. *Machine accountant*, v. 3, Jan. 1955, p. 8-17.
- Bergstedt, John H. Auditor's viewpoint on machine accounting—its short cuts and shortcomings. *Journal of machine accounting systems and management*, v. 7, Feb. 1956, p. 9-10, 26.
- Brown, J. Cree. Audit of machine records. *Accountants' journal* (N.Z.), v. 34, Feb. 1956, p. 246-9.
- Campbell, George K. Audit methods where punched cards are used. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 214-17.)
- Couldery, Frederick A. J. Mechanized auditing. *Accountant* (Eng.), v. 133, July 16, 1955, p. 61-3.
- Hamman, Paul E. Audit of machine records. *Journal of accountancy*, v. 101, March 1956, p. 56-61.
- Harris, E. S. Public accountant and punched card accounting. *L.R.B. & M. Journal*, v. 37, July-Sept. 1956, p. 14-22.
- Institute of internal auditors. Internal auditing and electronic data-processing machines. New York, Institute of internal auditors, c1956. 19p.
- Price Waterhouse and company. Auditor encounters electronic data processing. New York, International business machines corp. (1956). 23p. plus appendix.
- Seitz, Philip. Auditing electronic data processing systems. *Illinois certified public accountant*, v. 17, June 1955, p. 42-8.
- Skooq, Bert. Auditing and machine accounting. *Journal of machine accounting systems and management*, v. 7, April 1956, p. 8, 15.
- Smith, J. Sandford. Auditor and punched cards. (In his *Punched card accounting and the professional accountant*. p. 20-6.)
- Toan, A. B., Jr. Auditing electronically produced records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . 1956. p. 317-24.)
- Williams, E. C. R., and Bailey, D. J. Application of data-processing equipment in the office—some internal audit implications. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 455-60.

Monthly audits

- Fischgrund, Herbert B. Interim audits vs. monthly audits. *New York certified public accountant*, v. 25, June 1955, p. 329-32.

New Zealand

- Perkins, C. H. Trends in New Zealand auditing practice. *Accountants' journal* (N.Z.), v. 34, March 1956, p. 282-5; April 1956, p. 325-9.

Other procedures

- American institute of accountants. Committee on auditing procedure. Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. New York, American institute of accountants, c1956. p. 17-18. *Journal of accountancy*, v. 101, May 1956, p. 74. *New York certified public accountant*, v. 26, May 1956, p. 327-8.
- Jackson, B. F. Reporting on "other procedures used in place of confirmation or observation." *Journal of accountancy*, v. 101, June 1956, p. 37-9.
- Pfeiffer, Stanley H. Acceptability of alternate procedures in auditing. *Accounting forum*, v. 27, Dec. 1956, p. 5-10.

Philippine Islands

- Philippine institute of accountants. Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954. Manila, Philippine institute of accountants. 57p.
- Velayo, Alfredo M. Audit procedures. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 1-13.)

Principles and standards

See also Accounting—Principles and standards

- Accounting series releases
- Accounting research bulletins
- Statements on auditing procedure
- American institute of accountants. Committee on auditing procedure. Codification of statements on auditing procedure. *New York certified public accountant*, v. 26, Feb. 1956, p. 104-22; April 1956, p. 247-52; May 1956, p. 307-13; June 1956, p. 381-8.
- American institute of accountants. Committee on auditing procedure. Generally accepted auditing standards (their significance and scope). *New York certified public accountant*, v. 25, Nov. 1955, p. 651-62; Dec. 1955, p. 722-32; v. 26, Jan. 1956, p. 55-61.
- Blough, Carman G. Toward better auditing standards. *Bankers monthly*, v. 72, Aug. 1955, p. 24, 26, 28-9.
- Blough, Carman G., editor. Reporting on departures from accepted principles. (Accounting and auditing problems). *Journal of accountancy*, v. 99, June 1955, p. 56.
- Broad, Samuel J. Progress of auditing. *Journal of accountancy*, v. 100, Nov. 1955, p. 38-43.
- Hale, Ford R., Jr. Compliance with basic auditing standards and procedures—a challenge. *Texas certified public accountant*, v. 26, Feb. 1955, p. 1-2.
- Holmes, Arthur W. Auditing principles and procedure. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1956. 808p.
- Illustrative audit papers. ed. 4. 1955. not paged
- Jenness, Thomas N., Jr. Some intangibles in audit reports prepared by certified public accountants. *Texas certified public accountant*, v. 27, June 1955, p. 1, 5-6.
- Kracke, Edward A. Development of auditing standards. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 455-88.)
- Peyroux, John A., Jr. Review of auditing standards, procedures and reports. *Texas certified public accountant*, v. 27, Nov. 1955, p. 1, 4, 7; Dec. 1955, p. 1, 6-8.
- Stettler, Howard F. Audit objectives: key to auditing standards. *Journal of accountancy*, v. 102, Oct. 1956, p. 56-9.

AUDITING—Principles and standards—(Continued)
 Stettler, Howard F. Auditing principles; objectives, procedures, working papers. Englewood Cliffs, N.J., Prentice-Hall, inc. 1956. 712p.
 —Solutions to problems and answers to questions. 1956. 208p.

Problems

See also Examinations, C.P.A.
 Students department

Scotland

Bray, F. Sewell. Auditing theory. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 38-45.
 Stewart, J. C. Current auditing problems: some reflections and queries. (In Institute of chartered accountants of Scotland. *Summer school—1956*. p. 13-37.)

South Africa

Smith, K. Lamont. Some problems of the practising accountant in Southern Africa. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress, 22-25 March 1955*. p. 37-55.)

Standards

See Auditing—Principles and standards

Statistical methods

See Testing and sampling

Teaching

See Accounting—Teaching

Testing and sampling

See Testing and sampling

AUDITING CASE STUDIES

See Case studies in auditing procedure

AUDITING, control and electronics. Toan, A. B., Jr.

AUDITING COSTS

See Auditing—Costs

AUDITING COURSES

See Accounting courses

AUDITING principles. Stettler, Howard F.

AUDITOR encounters electronic data processing. Price Waterhouse and company.

AUDITORS

See also Internal auditors

Auditors at company meetings. *Irish accountant and secretary*, v. 21, April 1956, p. 49.

Holmes, Arthur W. Accountants' certificate—example of reliance upon other accountants. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 32-3.)

MacGillivray, C. K. Evaluation of the auditor. *Canadian chartered accountant*, v. 66, April 1955, p. 215-21.

Mulcahy, Gertrude and Macpherson, L. G. Reliance upon the work of other auditors. *Canadian chartered accountant*, v. 66, May 1955, p. 309-18.

Nagatani, G. Observations of a Japanese auditor. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 27-30.

Rappaport, Louis H. Reliance upon other auditors: the Red Bank oil company case. (*Accounting at the S.E.C.*) *New York certified public accountant*, v. 25, May 1955, p. 305-7.

Appointment

See Auditors—Selection

As directors

See Accountants—As directors

Duties and responsibilities

See Accountants—Duties and responsibilities

Liability

See Accountants—Liability

Rotation

See Accountants—Rotation

Selection

American institute of accountants. How to select an auditor. *Hospitals*, v. 29, Dec. 1955, p. 76-7.

Appointment of approved auditors; Industrial and provident societies acts, 1893 to 1954, Friendly societies acts, 1896 to 1955, and Industrial assurance acts, 1923 to 1948. *Accountants journal* (Eng.), v. 48, Oct. 1956, p. 279.

Gilbert, Lewis D. Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

Klaus, George L. Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 20-1.

McDevitt, Edward J. Ethics and a change of auditors: a summary of British-U.S. views. *Journal of accountancy*, v. 99, May 1955, p. 46-7.

Mauritz, E. Waldo. Selection of the independent municipal auditor. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 16, 1956. 4p. (*Special bulletin 1956F*)

Provisions relating to auditors in the Companies bill. *Chartered accountant* (India), v. 4, Nov. 1955, p. 163-7.

Ramaia, A. Provisions of the new companies act relating to auditors; a critical survey. *Chartered accountant* (India), v. 4, March 1956, p. 377-82.

Stevens, Wilbur H. How to select an auditor. *California certified public accountant*, v. 23, May 1956, p. 30-2.

Stevens, Wilbur H. Preliminary statement—joint subcommittee on standards for selection of auditors. *California certified public accountant*, v. 22, May 1955, p. 24-8.

AUDITORS at company meetings. *Irish accountant and secretary*, v. 21, April 1956, p. 49.

AUDITOR'S CERTIFICATE

See Certificate or opinion

AUDITOR'S dilemmas in cash-basis reporting. Carlson, Harry B.

AUDITOR'S duty to verify stock. *Accountants' journal* (N.Z.), v. 34, Dec. 1955, p. 180-1.

AUDITORS' REPORTS

See Reports, Accountants'

AUDITS. Cutforth, Arthur E.

AUDITS of brokers or dealers in securities by independent certified public accountants. American institute of accountants. Committee on auditing procedure.

AUER, OTIS N.

Budget control is a teamwork job. *Hospital accounting*, v. 10, April 1956, p. 5-7.

AUERBACH, NORMAN E.

Mahon, James J., Jr., editor. Institute's tax conference for business executives. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 80-1.

AUGER, DIANA J.

Romance of trademarks. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 318-29.

AUSTIN, ALICE

Renting out a single home as a trade or business for purposes of capital loss carry-over. *Michigan law review*, v. 54, Dec. 1955, p. 292-4.

AUSTIN, P. THOMAS

Discussion of current Michigan activities tax problems. *Michigan C.P.A.*, v. 8, Dec. 1956, p. 1, 9-11.

Recent developments with respect to the Michigan franchise tax. *Michigan C.P.A.*, v. 7, April 1956, p. 1, 12-15.

AUSTRALASIAN INSTITUTE OF COST ACCOUNTANTS

Cost bulletins. Melbourne, Aus., Australasian institute of cost accountants.

AUSTRALIA

See Taxation, Australia

also subheading "Australia" under various subjects, e.g., Accountancy profession; Accounting; Auditing; Education

AUSTRALIAN accountancy progress. Fitzgerald, Alexander and Keown, K. C., editors.

AUSTRALIAN chartered accountants' research and service foundation. *Chartered accountant in Australia*, v. 27, Nov. 1956, p. 259-69.

AUSTRALIAN CHARTERED ACCOUNTANTS' RESEARCH SOCIETY

Cleland, A. B., Gray, C. A., and Wayland, J. E. Responsibilities and liabilities of the chartered accountant in practice. (Paper presented at the Blue Mountain congress, July 13-15, 1956) Sydney, Australian chartered accountants' research society. 23p.

Drew, Ross, Miles, J. N., and Tidex, J. W. Basis of auditing—appraisal of internal control—a consideration of various techniques. (Paper presented at the Blue Mountains congress, July 13-15, 1956) Sydney, Australian chartered accountants' research society. 14p.

AUSTRALIAN SOCIETY OF ACCOUNTANTS

Notes on the preparation of consolidated statements—Statements on accounting practice no. 1. Melbourne, Australian society of accountants, 1956. 12p.

Submissions to the Commonwealth committee on rates of depreciation. *Australian accountant*, v. 25, Jan. 1955, p. 535-44.

AUTHORITIES

See Public authorities

also under specific type of authority, e.g., Bridges

AUTHORS**Taxation**

Greenbaum, Maurice C. Tax problems of authors and inventors. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 87-107.)

AUTOMATED data processing. Moore business forms inc.

AUTOMATIC DATA PROCESSING

See Mechanical devices—Data processing

AUTOMATIC MERCHANDISING

See Vending machines

AUTOMATION

See also Mechanical devices

Brown, R. Hunt. Office automation; integrated and electronic data processing. New York, Automation consultants, inc., c1955. 283p.

Commercial operations commission. Automation—how soon and how much. *Auditgram*, v. 31, March 1955, p. 42-7.

Davies, A. E. Automation and electronics in the office. *Accountancy* (Eng.), v. 66, April 1955, p. 132-4.

Heiser, Herman C. Elements of office automation—and preparing for it. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1199-1207.

Hurni, Melvin L. Decision making in the age of automation. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 49-58.

Kassander, A. R. Some thoughts on pencils, paper, people and push button accounting. *L.R.B. & M. journal*, v. 36, April-June 1955, p. 1-6.

Levin, Howard S. Office work and automation. New York, John Wiley and sons, inc., c1956. 203p.

Littlefield, C. L., and Peterson, R. L. Electronic equipment and automation in offices. (In their *Modern office management*. 1956. p. 222-32.)

Macmillan, R. H. Automation—friend or foe? New York, Cambridge university press, 1956. 100p.

Meier, R. L. Automatism in the American economy. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 14-27.

New York state society of certified public accountants. Committee on history. *Automation—1894. New York certified public accountant*, v. 26, Feb. 1956, p. 103.

Peterson, C. A. Safeguarding the approach to automation. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants*. . . . 1956. p. 33-8.)

Rittenhouse, John H. Profit planning under automation. *Controller*, v. 24, Jan. 1956, p. 20-2.

Schoeller, V. Donald. Automation without a heavy investment in equipment. *Auditgram*, v. 32, May 1956, p. 10-17.

Sperry, Albert F. What degree of automation is warranted in your organization? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 48-54.)

Weigle, L. J. Automation. *Woman C.P.A.*, v. 18, Aug. 1956, p. 5-8.

Young, David J. Impact of automation on management accounting. *Accountant* (Eng.), v. 134, June 9, 1956, p. 648-53. *Cost accountant* (Eng.), v. 35, June 1956, p. 6-12.

AUTOMATION — friend or foe? Macmillan, R. H.

AUTOMOBILE DEALERS

See also Used-car dealers

Accounting

American motors corporation. Hudson standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.

American motors corporation. Nash standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.

Chrysler corporation. Dealer uniform accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.

General motors corporation. Standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1954. various paging.

Studebaker-Packard corporation. Standard accounting system manual for Studebaker and Packard dealers. Dayton, Ohio, Reynolds and Reynolds co., January 1, 1955. various paging.

Auditing

Beamer, Elmer G. Development of an audit program. *Alabama CPA*, v. 4, April 1954, p. 4-13.

Internal auditing

Institute of internal auditors. Research committee. Mercury franchised automobile dealership. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. IV.)

Statistics

Accounting corporation of America. Automotive group. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 60-4.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 60-4.)

National cash register company. Automobile dealers. (In its *Expenses in retail businesses*. (1955). p. 4, 5.)

AUTOMOBILE INSURANCE

See Insurance, Automobile

AUTOMOBILE LAUNDRIES

McReynolds, Tom. Appraising an automobile laundry. *Appraisal journal*, v. 24, July 1956, p. 408-14.

AUTOMOBILE MANUFACTURERS

Breech, Ernest R. How did Ford do it? *Journal of accountancy*, v. 101, Feb. 1956, p. 33-7.

Statistics

Foulke, Roy A. Ratios for manufacturers of bodies, auto, bus and truck. (In his *Diversification in business activity*. c1956.)

AUTOMOBILE OPERATION

Burgess, Thomas, Jr. Methods of operating fleets. *New York certified public accountant*, v. 26, June 1956, p. 345-50.

AUTOMOBILE PARTS AND ACCESSORIES MANUFACTURERS**Accounting**

Clayton, Charles F. Accounting and management controls in the machine accounting department. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 4-6.

Inventories

Gilmore, Ralph M., Jr. Inventory warehouse control. *Controller*, v. 24, June 1956, p. 274, 276-7.

Statistics

Foulke, Roy A. Ratios for automobile parts and accessories manufacturers. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)

AUTOMOBILE PARTS AND ACCESSORIES REBUILDERS**Cost accounting**

Fontius, Charles H. Cost system for a motor parts rebuilder. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1168-77.

AUTOMOBILE PARTS AND ACCESSORIES RETAILERS**Statistics**

Accounting corporation of America. Automobile parts dealers. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 61, 64.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 61, 64.)

Dun and Bradstreet, inc. Auto accessory and parts stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956, folder. (*Cost of doing business survey*)

AUTOMOBILE PARTS AND ACCESSORIES WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for automobile parts and accessories wholesalers. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)

AUTOMOBILE RENTAL

Conroy, Robert G. Leased vs. purchased transportation equipment—cost considerations. *New York certified public accountant*, v. 26, June 1956, p. 356-63.

Page, Eugene S. Automotive vehicles . . . buy or lease? *Purchasing*, Dec. 1955, p. 118-20, 318.

Safane, Milton D. Leased vs. purchased transportation equipment—tax considerations. *New York certified public accountant*, v. 26, June 1956, p. 351-5.

AUTOMOBILE REPAIR SHOPS**Accounting**

Gardner, Harvey. Automobile repair shops. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1, 1956, p. 86-97.)

AUTOMOBILE SERVICE STATIONS

United States. Commerce, Department of. Worksheet for estimating initial capital requirements for a gasoline service station. Washington, D.C., Department of commerce, Jan. 1955. 3p. (*Business service bulletin no. 77*)

Accounting

American petroleum institute. Business tools for service station dealers—ideas for record keeping. New York, American petroleum institute, January 1956. 43p. (*Division of marketing manual no. 1510*)

Statistics

Accounting corporation of America. Service stations. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 65-72.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 65-72.)

National cash register company. Service stations. (In its *Expenses in retail businesses*, (1955), p. 33.)

Valuation

Martin, Howard S. Some factors in service station appraisals. *Appraisal journal*, v. 24, July 1956, p. 393-8.

AVAKIAN, SPURGEON

Net worth computation as proof of tax evasion. *Tax law review*, v. 10, May 1955, p. 431-52.

Net worth method in proving tax evasion. *American bar association journal*, v. 41, June 1955, p. 563-4.

Rights and remedies of taxpayers suspected of fraud. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 878-92. (University of Chicago—8th annual Federal tax conference)

AVENT, IRA M.

Untaxed income and tax differentials. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952, p. 27-34.)

Wages received by employees when absent because of sickness or injury. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 3-4.

What are the so-called tax loopholes? (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952, p. 612-21.)

AVERY, HAROLD G.

Analysis of Missouri's utility earnings and rate base formula—a rejoinder. *Accounting review*, v. 30, July 1955, p. 485-92.

Relative importance of fixed assets. *Accounting review*, v. 31, July 1956, p. 435-8.

AVERY v. WOLFSON

See Wolfson v. Avery

AVIATION

See also Aircraft manufacturers

Airlines

Airports

Aviation schools

AVOIDANCE OF TAXES

See Estate planning

Tax avoidance

Tax planning

AWARDS, PRIZES AND CONTESTS

Accountant annual awards for reports and accounts of public companies—presentations by the Lord mayor of London. *Accountant* (Eng.), v. 134, June 16, 1956, p. 681-8.

Elijah Watt Sells award winners. (News report) *Journal of accountancy*, v. 102, Nov. 1956, p. 8, 10.

New York state society of certified public accountants. Awards for superior scholarship in accounting studies; announcement of the new 1955-1956 (revised) program. *New York certified public accountant*, v. 25, Sept. 1955, p. 550-1.

Reports of public companies; the *Accountant* annual awards. *Accountants journal* (Eng.), v. 48, July 1956, p. 205-8.

Reports of public companies; the *Accountant* annual awards—winner of the 1955 awards announced. *Accountant* (Eng.), v. 132, May 28, 1955, p. 609; June 11, 1955, p. 661-7.

Ross, Howard I. Oscars—consolation for the losers. *Canadian chartered accountant*, v. 69, July 1956, p. 25-34.

Sells award winners. (News report) *Journal of accountancy*, v. 100, July 1955, p. 8, 10.

AXELRAD, IRVING I.

Tax advantages and pitfalls in collapsible corporations and partnerships. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 841-82.

AXELRAD, IRVING I., AND KOSTAS, JAMES S.

Re-examination of collapsible corporations "with a view to" coexisting with section 341. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 549-617.)

AXELSON, KENNETH S.

Breathing life into cost reports. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 9-10.)

AXTMANN, CHARLES F., JR.

Accountant's function and role in a tax fraud case. *Ohio certified public accountant*, v. 15, Winter 1956, p. 22-5.

AYERS, ALLAN F., JR.

Revenue code of 1954—income tax aspects—partnerships. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*, p. 21-54.)
Taxable distributions (other than in liquidations or reorganizations). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 633-46.)

AYERS, ROBERT D., joint author

See McFarland, George A., and Ayers, Robert D.

AYRES, WALDEMAR A.

Writing reports that get action. *Factory management and maintenance*, v. 113, Sept. 1955, p. 138-40.

BAC, ALEXANDER

Preparing break-even statements. In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 81-98.)

BACHRACH, JEROME C.

Mahon, James J., Jr., editor. Provision for proprietorship to be taxed as corporation is vague. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 91.

Public interest and the preparation of tax returns. *American bar association journal*, v. 41, March 1955, p. 204, 206.

Supreme court's Olympic decision may confuse many accrual questions. *Journal of taxation*, v. 3, Oct. 1955, p. 218-19.

BACHRACH, MICHAEL D.

Certified public accountant explains the balance sheet as a tool in estate planning. *Trusts and estates*, v. 95, June 1956, p. 508-10.

Fagerberg, Dixon, Jr., editor. Role of the CPA in estate planning. (Practitioners forum) *Journal of accountancy*, v. 100, Dec. 1955, p. 90-1.

BACKER, MORTON

Determination and measurement of business income by accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 209-47.)

BACKER, MORTON, editor

Handbook of modern accounting theory. New York, Prentice-Hall, inc., 1955. 620p.

BACKGROUND of the profession. Minnesota certified public accountant, v. 6, Nov. 1956, p. 2-5.**BACKMAN, JULIUS**

High costs of liberalizing SUB plans. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 69-75.

Rate policies and rate practices of the United States Post office. New York, Magazine publishers association, 1953. 215p.

BAD DEBTS

See Debt

Reserves—Bad debt

Taxation, United States—Bad debts

BAER, HERBERT

Keeping control of the spray trust in the family: income tax problems. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 734-40.

BAFFLED by bookkeeping? *American fur breeder*, July 1955, p. 12-14.

BAGBY, WESLEY S.

Deciding upon an electronic data-processing system. *Controller*, v. 24, May 1956, p. 216, 218-21.

BAGS

See also Paper containers

Cost accounting

Textile bag manufacturers association. Manual of costs in the manufacture of textile bags. rev. Sept. 1950. Chicago, Ill., Textile bag manufacturers association, 1950. various paging.

BAILEY, ANDREW C.

Moving and housing expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1479-88.)

BAILEY, C. J.

Auditing the purchasing function. *Internal auditor*, v. 13, June 1956, p. 65-71.

BAILEY, D. J., joint author

See Williams E. C. R., and Bailey, D. J.

BAILEY, JOHN E.

Dormant accounts. *Auditgram*, v. 31, Oct. 1955, p. 4-6, 8, 10.

Installment loans audit and control. *Auditgram*, v. 32, Dec. 1956, p. 21-3, 50.

BAILEY, JOHN SMITH

Accounting and costing for magazine publishers. *Accounting forum*, v. 27, May 1956, p. 19-23.

BAILEY, KENFIELD

Modernizing the accounting system of the Bureau of mines. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 9-12.

BAILEY, MILLER

Fagerberg, Dixon, Jr., editor. Some insight into the eternal personnel problem. (Practitioners forum) *Journal of accountancy*, v. 102, Aug. 1956, p. 83-4, 86.

BAILET, FRANK D.

Office records and installment payment policies. (In McMichael, Stanley L. *Real estate subdivisions*. 1949. p. 291-9.)

BAILOUTS

See Taxation, United States—Stock bailouts

BAIRD, WALTER M.

Accounting problems involved in the application of life. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 8 typewritten pages.

BAKER, A. C.

Electronic clerks. *Accountant* (Eng.), v. 133, July 30, 1955, p. 116-22.

BAKER, A. C., AND BENNETT, J. M.

Commercial computer misconceptions. *Accountant* (Eng.), v. 134, Feb. 4, 1956, p. 110-13; Feb. 11, 1956, p. 134-5.

BAKER, G. C. E.

Plan to improve maintenance costs. *Cost and management* (Canada), v. 30, Jan. 1956, p. 11-16.

BAKER, HAROLD A., joint author

See Glos, Raymond E., and Baker, Harold A.

BAKER, JOHN L.

Use of duplicating machines in preparation of audit and other reports. *Cooperative accountant*, v. 9, Summer 1956, p. 42-8.

BAKER, R. L.

Income of estates, trusts and beneficiaries. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 93-105.)

BAKER, RUSSELL

Federal taxation of income from foreign sources. *Tax executive*, v. 8, Jan. 1956, p. 103-38.
 Mahon, James J., Jr., editor. Making the foreign sub stand up taxwise. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 79-80.

BAKER, W. C.

Cost finding for refrigerated warehousemen. Washington, D.C., National association of refrigerated warehouses, inc., 1954. not pagd.

BAKER, WALLACE R.

Foreign holding companies and foreign tax credits. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 746-53.

BAKERIES

See also Biscuits and crackers

Accounting

Block, Max and Anchin, Howard. Bakeries. (In Williams, Robert L., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1, 1956. p. 98-133.)

Cost accounting

Sturgeon, Frances W. Appeal of direct costing in a bakery operation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 368-76.

Statistics

Accounting corporation of America. Bakeries. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 14-17.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 14-17.)

Foulke, Roy A. Ratios for bakeries. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

Foulke, Roy A. Ratios for wholesalers of baked goods. (In his *Diversification in business activity*. c1956.)

National cash register company. Bakeries. (In its *Expenses in retail businesses*. (1955). p. 4.)

BAKST, ALLAN A.

Bad debt treatment of stockholders' loans to closely-held corporations. *New York certified public accountant*, v. 25, Jan. 1955, p. 51-9.

Does dissolution followed by reincorporation constitute a reorganization? *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 815-23.

BALANCE SHEET DATE

See Statements, Financial—Disclosure

BALANCE SHEETS

American institute of accountants. Research department. Balance sheet. (In its *Accounting trends and techniques*. ed. 9—1955. p. 39-126.) (In its *Accounting trends and techniques*. ed. 10—1956. p. 43-139.)

Bachrach, Michael D. Certified public accountant explains the balance sheet as a tool in estate planning. *Trusts and estates*, v. 95, June 1956, p. 508-10.

Canadian institute of chartered accountants. Balance sheet. (In its *Financial reporting in Canada*. 1955. p. 5-44.)

Dauphinee, A. E. F. Balance sheet from a banker's viewpoint. *Cost and management* (Canada), v. 29, Oct. 1955, p. 343-8.

Eaton, Frank. Balance sheet (quotations from the Scriptures). *Newsletter* (Arkansas society of certified public accountants), Sept. 1955.

Mackenzie, Donald H. Balance sheet (In his *Fundamentals of accounting*. rev. ed. 1956. p. 28-46.)

Palen, Jennie M. Balance sheet. (In her *Report writing for accountants*. 1955. p. 46-186.)

Paton, William A., and Paton, William A., Jr. Position statement. (In their *Corporation accounts and statements*. c1955. p. 395-439.)

Pyle, William W. Balance sheet. (In his *Fundamental accounting principles*. 1955. p. 32-50.)

Samaratunga, S. Streamlining the balance sheet. *Ceylon accountancy journal*, v. 1, July 1956, p. 15-23.

Towle, Richard R. Balance sheet audit. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 8-10.

Analysis

See Statements, Financial—Analysis

Consolidated

Karrenbrock, Wilbert E., and Simons, Harry. Consolidated balance sheet—subsidiary company acquisition; Investments carried on equity basis; Investments carried at cost; Changes in ownership interest; Indirect and mutual holdings. (In their *Advanced accounting—comprehensive volume*. c1955. p. 285-524.)

Disclosure

See Statements, Financial—Disclosure

BALDINGER, MILTON I.

New case finds beneficiary of life insurance free of transferee liability. *Journal of taxation*, v. 3, Aug. 1955, p. 94-5.

BALDRIGE, EDWIN H.

Study of direct costing. *Arthur Young journal*, v. 2, April 1955, p. 13-19.

BALDWIN, ROSECRANS

Practitioner's plea for more training in written English. *Accounting review*, v. 31, July 1956, p. 358-62.

BALET, J. W.

Electronic processing of payroll. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 295-302.)

General accounting in a public utility. (In American management association. *Electronic data processing in industry*. c1955. p. 197-205.)

Programming for an electronic computer. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 395-8. *American gas association monthly*, v. 38, Feb. 1956, p. 23-4, 40.

BALL, CLYDE L.

What is a sale for sales tax purposes? *Vanderbilt law review*, v. 9, Feb. 1956, p. 227-36.

BALL, JOHN AND WILLIAMS, CECIL B.

Report writing. New York, Ronald press co., c1955. 407p.

BALLS, H. R.

Budgetary and fiscal accounting in the Government of Canada. *Canadian tax journal*, v. 4, Jan.-Feb. 1956, p. 14-23; March-April 1956, p. 132-9.

Key steps in preparing the budget. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 509-15.

BALTER, HARRY GRAHAM

Clinical demonstration of how to handle a tax fraud investigation. *Journal of taxation*, v. 3, Aug. 1955, p. 74-9.

Major tax savings for family in use of family partnership plus multiple trusts. *Journal of taxation*, v. 5, Oct. 1956, p. 212-17.

"Net worth" decisions: proof of tax evasion by inference. *American bar association journal*, v. 41, June 1955, p. 512-16.

Re-evaluation of tax adviser's role in situations where fraud may be an issue. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 94-117.)

Residential developments: capitalization and financing. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 167-88.)

What the four new Supreme court net-worth decisions mean to tax practitioners. *Journal of taxation*, v. 2, March 1955, p. 139-47.

BALTER, HARRY GRAHAM, editor

New developments in fraud and negligence; a department. See issues of *Journal of taxation* beginning with January 1955 issue.

BALTIMORE FEDERAL CREDIT UNION v. U.S.
Government liability for audits. (News report) *Journal of accountancy*, v. 101, March 1956, p. 12, 14.

BALTZ, ROBERT E.
Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz: On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 23-4.

BANARIA, PASCASIO S.
Clarification of accountants' reports when opinion is expressed. *Accountants' journal* (P.I.), v. 6, June 1956, p. 93-7.
Problems of new and small CPA practitioners. *Accountants' journal* (P.I.), v. 5, June 1955, p. 88-91.

BANDY, WILLIAM R., AND ELKOURI, FRANK
Uniform partnership act. *Oklahoma law review*, v. 9, Nov. 1956, p. 377-91.

BANG, LUTHER M.
Financially speaking. *Mississippi law journal*, v. 27, Oct. 1956, p. 271-7.

BANGLES
Cost accounting
Kulshrestha, H. S. Costing in glass bangle industry. *Chartered accountant* (India), v. 4, Oct. 1955, p. 123-30.

BANK auditing. Corns, Marshall C.

BANK CONFIRMATIONS
Blough, Carman G., editor. Bank confirmation questioned. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 62.

BANK DIRECTORS
See Directors

BANK directors and audits. *United States investor*, Jan. 24, 1953, p. 1-4.

BANK HOLDING COMPANIES
United States. Federal reserve system. Board of governors. Bank holding companies—Regulation Y, effective September 1, 1956. Washington, D.C., Board of governors of the Federal reserve system. 28p.

BANK OF MONTREAL
Taxation in Canada. Montreal, Bank of Montreal, August 1955. 39p.

BANK RECONCILIATIONS
See Reconciliations

BANKERS AND CREDIT MEN
Eddy, J. P. Liability for negligence of bankers, accountants and company secretaries. *Business law review* (Eng.), v. 2, July 1955, p. 178-90.
From different viewpoints; income tax services by accountants and banks discussed. *Accountants journal* (Eng.), v. 48, July 1956, p. 195-6.
Gould, Sidney. So, you want to be a credit executive. *Credit executive*, v. 49, Dec. 1956, p. 27-8.
Phillips, Jay A. Bankruptcy and receiverships. *Woman C.P.A.*, v. 17, Feb. 1955, p. 9-11.

Cooperation
Blough, Carman G. Credit grantors as advocates of audits by CPAs. *New York certified public accountant*, v. 26, Jan. 1956, p. 21, 30.

Bywater, George P. What the banker wants from the certified public accountant. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 9-17.)

C.P.A. and the credit executive: their responsibilities to each other and to the business community. (Forum co-sponsored by New York credit and financial management association and the New York state society of certified public accountants) *Credit executive*, v. 48, Feb. 1955, p. 3-34.

Cooperation between banker and accountant. *Canadian chartered accountant*, v. 69, July 1956, p. 15-16.

Cravens, Kenton R. Interdependence of accounting and banking. *Texas certified public accountant*, v. 27, Jan. 1955, p. 1, 5.

Drake, Milton J. Figures for the small businessman. *Midwestern banker*, v. 49, Oct. 1955, p. 13-15. Reprinted.

Gee, Edward F. Banking on accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 44-7. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 193-8.

Getz, Joseph. Analysis of the results of the AIA survey of audit reports submitted to banks. *New York certified public accountant*, v. 25, March 1955, p. 154-8.

Millman, Samuel H. Banks, business and budgets. *Credit executive*, v. 48, Oct. 1955, p. 14-17.

Robert Morris associates. Cooperation between certified public accountants and bankers. *Louisiana certified public accountant*, v. 16, April 1956, p. 19-21.

Shirk, Stanley E. How a CPA thinks bankers and CPA relations can be improved. *Bulletin of the Robert Morris associates*, v. 37, Jan. 1955, p. 113-18.

Templeton, William. Cooperation with bankers; an analysis of the results of the American institute of accountants' survey of audit reports submitted to banks. *Illinois certified public accountant*, v. 3, March 1955, p. 19-22.

Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.

BANKERS BOX COMPANY

Manual of record storage practice with suggested retention periods. Chicago, Ill., Bankers box co., c1955. 24p.

BANKERS TRUST COMPANY

Federal income tax guide for the preparation of your 1954 individual income tax return and 1955 declaration of estimated tax. New York, Bankers trust co., c1954. 38p.

Study of industrial retirement plans, including analyses of complete programs recently adopted or revised. 1956 ed. New York, Bankers trust co., c1956. 177p.

BANKING on accountants. Gee, Edward F.

BANKRUPTCY

See also Business failures
Liquidations and receiverships

Dimond, Solomon. Problems of insolvent estates involving U.S. government contracts. *Commercial law journal*, v. 61, Jan. 1956, p. 5-7, 11.

Phillips, Jay A. Bankruptcy and receiverships. *Woman C.P.A.*, v. 17, Feb. 1955, p. 9-11.

Accounting

Accounting procedure under bankruptcy. (In *Accountants' handbook*. ed. 4. 1956. Sec. 26. p. 43-53.)

Finney, H. A., and Miller, Herbert E. Accounting for "sick" business. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 537-75.)

Fees

Stein, Sidney A. In adjustment and bankruptcy cases—are fees too high? *Credit executive*, v. 49, Dec. 1956, p. 3-7.

Law

Moore, James William, Laube, William T., and Harris, Albert W., Jr. Bankruptcy act; explanatory comment on important amendments of 1952, the most important since passage of the Chandler act; fee schedules promulgated May 2, 1947, general orders in bankruptcy, official forms in bankruptcy; all as amended to August 1, 1956. Albany, N. Y., Matthew Bender and co., inc., c1956. 510p. (1956 Collier pamphlet edition)

Great Britain

Reforming the bankruptcy law. *Accountancy* (Eng.), v. 67, June 1956, p. 215-22.

BANKRUPTCY—(Continued)**Tax problems**

- Allocation of corporate reorganizations between chapters X and XI of the bankruptcy act. (Notes) *Harvard law review*, v. 69, Dec. 1955, p. 352-78.
- Gleick, Harry S. Corporate reorganization under Chapter X of the Bankruptcy act. *Practical lawyer*, v. 1, Dec. 1955, p. 55-65.
- Hellerstein, Jerome R. How to operate a business in bankruptcy or reorganization under chapter X. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 327-43.)
- Seligson, Charles. Bankruptcy. *New York university law review*, v. 31, March 1956, p. 515-36.

BANKRUPTCY act. Moore, James William, Laube, William T., and Harris, Albert W., Jr.

BANKS AND BANKING

- Bailey, John E. Dormant accounts. *Auditgram*, v. 31, Oct. 1955, p. 4-6, 8, 10.
- Commercial operations commission. Automation—how soon and how much. *Auditgram*, v. 31, March 1955, p. 42-7.
- Foster, Major B., and others. Money and banking. ed. 4. New York, Prentice-Hall, inc., c1953. 633p. From different viewpoints; income tax services by accountants and banks discussed. *Accountants journal* (Eng.), v. 48, July 1956, p. 195-6.
- Hoy, John J. Control of forms. *Auditgram*, v. 32, Dec. 1956, p. 24-5, 28.
- National association of bank auditors and comptrollers. Your bank and armed robbery. Chicago, Ill., National association of bank auditors and comptrollers. c1956. 23p.

Accounting

- Bennett, Earl E. Monthly operating statements for bank management. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 867-73.
- Lapham, J. Burnett. Modernizing the accounting system of the medium sized bank. Cambridge, Mass., Bankers pub. co., c1954. 86p.
- Lyle, Edward F. Commercial banks. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 283-318.)
- Lyle, Edward F. Management and audit control through accrual accounting. *Auditgram*, v. 32, Jan. 1956, p. 34, 36-8.
- Michigan association of certified public accountants. Tax depreciation. Detroit, Mich., Michigan association of certified public accountants (1955). 2p.
- Neuner, John J. W., and Neuner, Ulrich J. Commercial banks. (In their *Accounting systems*. ed. 2. 1955. p. 431-8.)
- Peat, Marwick, Mitchell and co. Electronics and banks. New York, Peat, Marwick, Mitchell and co., Sept. 1956. 37p.
- Shipley, Edward T. Mechanized bookkeeping procedures. *Auditgram*, v. 31, Sept. 1955, p. 4-6.
- Summers, William H. How to write better management reports. *Auditgram*, v. 32, Aug. 1956, p. 12-14.
- Vogel, Alvin J. Numeric coding; a new concept of coding commercial checking accounts. *Auditgram*, v. 32, Dec. 1956, p. 8-10, 12, 14-15.
- Wiseman, John. Tax advantages to banks through the use of good accounting principles. (Address before the West Virginia school of banking, Jackson's Mill, West Virginia, October 14, 1954) 19 typewritten pages.

—Great Britain

- McKeown, John L. Imaginative banking. *Accounting research* (Eng.), v. 7, July 1956, p. 244-59.

—Philippine Islands

- Villanueva, Eduardo M. Suggested simplified and low-cost posting plan for current accounts of banks. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 187-91.

—Scotland

- MacDonald, Ian W. Financing and accounting features of bank administration. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 63-70.

Auditing

- Bailey, John E. Installment loans audit and control. *Auditgram*, v. 32, Dec. 1956, p. 21-3, 50.
- Bank directors and audits. *United States investor*, Jan. 24, 1953, p. 1-4.
- Brower, Richard L. What's wrong with direct verification. *Auditgram*, v. 31, July 1955, p. 19-22.
- Corns, Marshall C. Bank auditing. Cambridge, Mass., Bankers pub. co., 1955. 378p. Cover title: How to audit a bank.
- Derieux, Samuel A. Audit program for small banks. *Virginia accountant*, v. 9, July 1955, p. 28-31.
- Fischer, Robert W. Evaluating the audit program. *Auditgram*, v. 32, Feb. 1956, p. 20-3, 26.
- Foster, Major B., and others. Bank examinations, audits, and reports. (In their *Money and banking*. ed. 4. 1953. p. 304-22.)
- Grau, Walter A. Loan audits and collateral control. *Auditgram*, v. 32, Oct. 1956, p. 26, 28, 30, 42.
- Hemminger, C. Arthur. Public relations and the auditor. *Auditgram*, v. 31, Aug. 1955, p. 22-3, 26-30.
- Hill, Henry P. Analyzing your credit program. *Auditgram*, v. 32, Aug. 1956, p. 22-3, 26-8.
- Hodge, Orville E. Duties of the bank auditor. *Auditgram*, v. 31, March 1955, p. 29, 32-3.
- Kuny, O. F. Annual directors audit. *Auditgram*, v. 32, July 1956, p. 7-8, 10-12.
- Lyle, Edward F. Management and audit control through accrual accounting. *Auditgram*, v. 32, Jan. 1956, p. 34, 36-8.
- Martin, Frederick. Supervision of directors' examinations by independent public accountants; a case study. Philadelphia, Pa., Pennsylvania institute of certified public accountants, November 24, 1952. 7p.
- National association of bank auditors and comptrollers. Audit counseling service; manual for counselors. Chicago, Ill., National association of bank auditors and comptrollers (1956). 44p.
- National association of bank auditors and comptrollers. Audit schedule control book. Chicago, Ill., National association of bank auditors and comptrollers, c1949. 16p.
- Shepherd, Norman T. Smaller banks audit and control. *Auditgram*, v. 31, Sept. 1955, p. 13-15, 18-21.
- Shirk, Stanley E. Independent audits for country banks. *Auditgram*, v. 31, March 1955, p. 20-5, 28.
- Shirk, Stanley E. Independent bank audits. *Auditgram*, v. 31, Dec. 1955, p. 20-3.
- Tewksbury, Carl L. Bank audits by certified public accountants. *Hoosier banker*, v. 38, April 1954, p. 3, 5, 7, plus.
- Tewksbury, Carl L. Small bank auditing. *Auditgram*, v. 31, Jan. 1955, p. 22-3, 26-30.
- Tubergen, Harry F., Jr. Auditing cashier's checks. *Auditgram*, v. 32, Feb. 1956, p. 11-13.
- Wood, Herbert A. Keeping your audit program up to date. *Auditgram*, v. 31, Oct. 1955, p. 30-1, 34.

—Philippine Islands

- Dy-Liaco, Henry E. Bank's cash account. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 48-52.)

Budgeting

- MacLagan, Wistar H. Why and how of budgeting. *Auditgram*, v. 31, Dec. 1955, p. 14-16, 18-19.
- Malarkey, John W. Preparation and administration of branch budgets. *Auditgram*, v. 31, Sept. 1955, p. 38-9.

Canada

- Foster, Major B., and others. Canadian banking system. (In their *Money and banking*. ed. 4. 1953. p. 582-601.)

Cost accounting

- Fleet, Kenneth M. Why cost accounting. *Auditgram*, v. 31, May 1955, p. 4-6.
- Linn, Arthur J. Meeting the need for measuring branch profits. *Burroughs clearing house*, v. 39, April 1955, p. 40-2, 91.
- Schumann, Robert J. Accounting for future profits. *Auditgram*, v. 32, June 1956, p. 11, 14, 16-17.

BANKS AND BANKING—(Continued)**Costs**

- Deibert, Arthur W. Controlling operating expenses. *Auditgram*, v. 32, Aug. 1956, p. 32-4.
- Greenfield, William H. Cutting costs in bank operations. *Auditgram*, v. 31, May 1955, p. 15, 18-20.
- Koehn, Richard W. Cost analysis; a scientific approach to profit planning. *Auditgram*, v. 32, Aug. 1956, p. 15, 18, 20.
- Raleigh, John N. Cutting costs and improving operations. *Auditgram*, v. 31, Sept. 1955, p. 22-5, 28.

Directors

See Directors

Examinations

- Foster, Major B., and others. Bank examinations audits, and reports. (In their *Money and banking*. ed. 4. 1953. p. 304-22.)

France

- Foster, Major B., and others. Banking systems of France and the Netherlands. (In their *Money and banking*. ed. 4. 1953. p. 550-81.)

Fraud and defalcation

See also Banks and banking—Internal audit and control

- Adlam, George W. Beware! the check artist. *Auditgram*, v. 32, June 1956, p. 22-3, 26-7.
- Bailey, John E. Dormant accounts. *Auditgram*, v. 31, Oct. 1955, p. 4-6, 8, 10.
- Bowles, Leonard B. Embezzlement controls and other safeguards for savings and loan associations. Baltimore, Md., Fidelity and deposit company of Maryland and American bonding company of Baltimore, c1956. 39p.
- Brandon, L. Knox. Bank fraud protection—the bankers blanket bond. *Auditgram*, v. 32, May 1956, p. 22-3, 26.
- Gruber, Leo R. Internal controls. *Auditgram*, v. 31, Aug. 1955, p. 36-8.
- Hansen, H. J. Internal revenue examinations of customers' accounts. *Auditgram*, v. 31, Sept. 1955, p. 8, 10-12.
- Internal audit program is more than a system of routine checks. *Savings and loan news*, v. 77, Nov. 1956, p. 34-9.
- National association of bank auditors and comptrollers. Audit counseling service; manual for counselors. Chicago, Ill., National association of bank auditors and comptrollers (1956). 44p.
- Pratt, Lester A. Safeguarding your bank. *Auditgram*, v. 32, Nov. 1956, p. 12-15, 18.
- Pratt, Lester A. Small bank problem. *Auditgram*, v. 31, Aug. 1955, p. 6-8, 10-15.
- Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.

Great Britain

- Foster, Major B., and others. British banking system. (In their *Money and banking*. ed. 4. 1953. p. 524-49.)

Insurance

- Glavey, Thomas F. Insurance program for banks. *Auditgram*, v. 32, March 1956, p. 18-20, 22-3.

Internal audit and control

See also Banks and banking—Fraud and defalcation

- Dokken, Anthony O. Accent on control; the small bank's solution to internal fraud. *Auditgram*, v. 32, March 1956, p. 7-8.
- Gruber, Leo R. Internal controls. *Auditgram*, v. 31, Aug. 1955, p. 36-8.
- National association of bank auditors and comptrollers. Audit schedule control book. Chicago, Ill., National association of bank auditors and comptrollers, c1949. 16p.
- O'Grady, Robert D. Director's responsibility. *Auditgram*, v. 32, Dec. 1956, p. 31, 34-6.
- Rankin, Russell G. Internal control of banking assets. *United States investor*, Jan. 24, 1953, p. 30-2.
- Shepherd, Norman T. Smaller banks audit and control. *Auditgram*, v. 31, Sept. 1955, p. 13-15, 18-21.
- Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.

Management

- Brady, T. A. Determining numerical staff requirements. *Auditgram*, v. 31, April 1955, p. 12-19.
- Livingston, Homer J. Management policies in American banks; a study based on a survey of the federal and state supervisory agencies. New York, Harper and brothers, c1956. 146p.
- MacDonald, Ian W. Financing and accounting features of bank administration. *Accountants magazine* (Scot.), v. 60, Feb. 1956, p. 63-70.

Netherlands

- Foster, Major B., and others. Banking systems of France and the Netherlands. (In their *Money and banking*. ed. 4. 1953. p. 550-81.)

Record retention

- Hottendorf, Gerard H. Protection of records. *Auditgram*, v. 31, Nov. 1955, p. 4-6.
- Shiff, Robert A. Saving money by proper retention of bank records. *Banking*, v. 48, March 1956, p. 94, 96, 136.

Reports and statements

- Bennett, Earl E. Monthly operating statements for bank management. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 867-73.
- Foster, Major B., and others. Bank examinations, audits, and reports. (In their *Money and banking*. ed. 4. 1953. p. 304-22.)
- Summers, William H. How to write better management reports. *Auditgram*, v. 32, Aug. 1956, p. 12-14.

Scotland

- MacDonald, Ian W. Financing and accounting features of bank administration. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 63-70.

Service charges

- Koehn, Richard W. Cost analysis; a scientific approach to profit planning. *Auditgram*, v. 32, Aug. 1956, p. 15, 18, 20.

Taxation

- Howell, Robert N. Special problems in state taxation of bank income. *National tax journal*, v. 9, Sept. 1956, p. 278-82.
- Hughes, Joseph E. Mortgage servicing income and taxation. *Banking*, v. 48, Nov. 1955, p. 42-3.
- MacLean, Daniel P. Banks and federal income taxes—1954. *Banking law journal*, v. 72, Jan. 1955, p. 1-21.
- Pinkus, A. Elliott. Internal revenue code of 1954 as it affects banks. *Banking law journal*, v. 72, Jan. 1955, p. 22-8.
- Wiseman, John. Tax advantages to banks through the use of good accounting principles. (Address before the West Virginia school of banking, Jackson's Mill, West Virginia, Oct. 14, 1954) 19 typewritten pages.
- Wiseman, John. Tax advantages available to banks under the Internal revenue code of 1954. (Talk given before the Northern tri-state conference of National association of bank auditors and comptrollers, Wheeling, West Virginia, November 17, 1955) 23 typewritten pages.

BANKS AND BANKING, COOPERATIVE

See Agriculture—Credit

- Building and loan and savings associations
- Credit unions

BANKS AND BANKING, CREDIT DEPARTMENTS

See Banks and banking, Loan and credit departments

BANKS AND BANKING, FEDERAL HOME LOAN BANKS**Internal auditing**

- Bonesteel, Verne C. Division of examinations' proposal for an acceptable internal audit program. *Savings and loan news*, v. 77, May 1956, p. 31-2, 34.

BANKS AND BANKING, FEDERAL RESERVE BANKS

Foster, Major B., and others. Federal reserve system. (In their *Money and banking*. ed. 4. 1953. p. 323-50.)

BANKS AND BANKING, FOREIGN DEPARTMENTS

Shaterian, William S. Export-import banking: the documents and financial operations of foreign trade. ed. 2. New York, Ronald press co., c1956. 508p.

BANKS AND BANKING, LOAN AND CREDIT DEPARTMENTS

Urban, Gilbert W. Time and dollar costs in consumer financing. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1063-8.

Accounting

Busby, J. Watson. Punched card accounting for consumer credit loans. *Auditgram*, v. 31, May 1955, p. 22-4.

Auditing

Hardick, Albert T. Auditing commercial loans. *Auditgram*, v. 32, June 1956, p. 4-6.
Radford, Rowland A. Operating and auditing installment loan department. *Auditgram*, v. 31, Nov. 1955, p. 8, 10-14.

BANKS AND BANKING, SAVINGS BANKS

Foster, Major B., and others. Savings banks. (In their *Money and banking*. ed. 4. 1953. p. 467-78.)

Accounting

Fendrich, Robert E. Electronics for savings banks; a practical approach to electronic data processing. *Auditgram*, v. 32, July 1956, p. 13-14, 16-17.
Isaac, F. Stuart. Punched card accounting for savings deposits. *Auditgram*, v. 32, April 1956, p. 22-3, 26.

Auditing

National association of bank auditors and comptrollers. Audit schedule for smaller savings banks. Chicago, Ill., National association of bank auditors and comptrollers, c1952. 27p.

BAR and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.

BAR association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.

BAR ASSOCIATIONS

Pound, Roscoe. Lawyer from antiquity to modern times; with particular reference to the development of bar associations in the United States; a study prepared for and published by the Survey of the legal profession under the auspices of the American bar association. St. Paul, Minn., West publishing co., c1953. 404p.

BAR EXAMINATIONS

See Examinations, Bar

BARBER, CLARENCE L.

Tax levels and prospective welfare expenditures. *Canadian tax journal*, v. 4, March-April 1956, p. 88-99.

BARBER SHOPS**Statistics**

Accounting corporation of America. Barber and beauty shops. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue. p. 88, 91.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue. p. 88, 91.)
National cash register company. Barber and beauty shops. (In its *Expenses in retail businesses*. (1955). p. 7.)

BARBLES, EUGENE A.

Measuring your air conditioning costs. *Buildings*, v. 56, July 1956, p. 62-4.

BARCAN, ARTHUR

New frontiers in records management. *Journal of accountancy*, v. 102, Nov. 1956, p. 50-4.

BARCAN, ARTHUR AND BASCOM, ROBERT J.

In defense of vital records. *Dun's review and modern industry*, v. 67, June 1956, p. 52-3, 68.

BARCLAY, GEORGE C.

Uses of living trusts—wide variety of purposes can be served. *Trusts and estates*, v. 94, Nov. 1955, p. 920-2, 989.

BARDEN, HORACE G.

Long-form reporting practices. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 20-7.

BARDES, PHILIP, MAHON, JAMES J., JR., McCULLOUGH, JOHN AND RICHARDSON, MARK E., editors

Montgomery's federal taxes. ed. 36. New York, Ronald press co., 1955. various paging.

BARIEAU, WILLIAM G.

Use of reproduction equipment in the accountant's office. *Hadley service bulletin*, Oct. 1955, p. 1-5.

BARKER, C. AUSTIN

Effective stock splits. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 101-6.

BARKER, JOSEPH W.

You and the engineering shortage. *Mechanical engineering*, v. 78, June 1956, p. 506-8.

BARKER, RICHARD B.

Internal revenue code of 1954 and state income tax administration. (In National tax association. *Proceedings* . . . 1954. p. 402-10.)

BARLOW, E. R., AND WENDER, IRA T.

Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 481p.

BARLOW, JOEL

Influence of the courts on tax policy and current trends. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 59-70.)

BARNARD, EDWARD S.

Whole dollar accounting—an application. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1704-10.

BARNES, JAMES A., AND BROWN, DERRICK M.

Additional thoughts on senior accountants' responsibilities. *Arthur Young journal*, v. 4, Oct. 1956, p. 29-33.

BARNES, JOHN POTTS

Government lawyer: his relation to the government, the taxpayer and the taxpayer's representative. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 873-8. (University of Chicago—8th annual Federal tax conference).

BARNETT, B. F.

Responsibility of the certified public accountant from the banker's viewpoint. *Texas certified public accountant*, v. 28, Feb. 1956, p. 1, 4, 6.

BARNETT, JOHN V.

Gross income tax as exemplified by the tax in effect in Indiana. (In Tax institute, inc. *Pennsylvania tax problem* 1955. p. 142-50.)

BARNUM, RONALD P.

CFA grows in Brooklyn. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25-6.

BARNWELL, W. J.

Quick method for calculating depreciation. *Virginia accountant*, v. 10, Summer 1956, p. 17-19.

BARR, MARTIN

Tax-exempt foundations. *Journal of accountancy*, v. 101, March 1956, p. 38-43.

BARRETT, LE ROY

Fixed capacities. *Internal auditor*, v. 12, Sept. 1955, p. 66-9.

BARS AND GRILLS

See also Beverages

Cocktail lounges

Restaurants, cafeterias, etc.

Haberkern, William M. Can you afford bar control? *Transcript*, v. 13, Feb. 1956, p. 1, 6.

Accounting

New York (state). Division of alcoholic beverage control. Books and records—on-premises licensees. (In its *Provisions of law and rules of state liquor authority*. June 1955. p. 29-32.)

Cost accounting

Horwath, Ernest B., and Toth, Louis. Beverage cost accounting. (In their *Hotel accounting*. rev. ed., rev. printing. c1956. p. 372-97.)

Statistics

Accounting corporation of America. Taverns and cocktail lounges. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 52.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 52.) National cash register company. Bars and taverns. (In its *Expenses in retail businesses*. (1955). p. 6.)

BARTON, A. G.

Accounting for passenger revenue. *Australian accountant*, v. 26, July 1956, p. 275-9.

BARTON, HAROLD C.

Utilization of internal auditing by the General accounting office. *Internal auditor*, v. 12, Sept. 1955, p. 26-9.

BARTON, HENRY

Interpretation of the income tax act. *Accountants' magazine* (Scot.), v. 60, Oct. 1956, p. 546-59.
Introduction to estate duty. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 668-87.

BARTON, ROGER

Advertising agency operations and management. New York, McGraw-Hill book co., inc., 1955. 434p.

BARTON, STANLEY B.

Practical problems behind depreciation accounting. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 211-18.)

BARTSCHI, D. P.

Costing pre-cast stone for estimating and control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 644-56.

BARU, ROBERT C.

Transactions and situations involving partnerships under the provisions of the 1954 code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 115-22.)

BASCOM, ROBERT J., joint author

See Barcan, Arthur and Bascom, Robert J.

BASIC accounting and cost accounting. Grant, Eugene L.**BASIC cost principles for non-ferrous foundries.** Non-ferrous founders' society, inc.**BASIC information sources on operating costs and ratios—wholesale trade.** United States. Commerce, Department of. Small business administration.**BASIC stock control for small stores,** by Daniel J. James. United States. Small business administration.**BASING POINT**

See also Break-even point
Costs
Inflation
Inventories
Prices
Valuation

BASIS of a converted residence: cost v. fair market value. (Condensed from *Stanford law review*, July 1955) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 47-50.

BASIS of auditing—appraisal of internal control—a consideration of various techniques. Drew, Ross, Miles, J. N., and Tidex, J. W.

BASKERVILLE, H.

Transfer and transmission of shares. *Accountants and secretaries' educational journal*, v. 1, April 6, 1955, p. 4-11.

BASS, WARREN K.

Financial statement preparation—the treatment of contingent liabilities. (Address before Southern states accountants conference, June 1955) 4 type-written pages.

BASSON, M. B.

Budgetary controls. *New York certified public accountant*, v. 25, March 1955, p. 167-72.
Public accountant and his relationship to punched card accounting. *Machine accountant*, v. 3, Jan. 1955, p. 8-17.

BASTABLE, CHARLES W., JR.

Revised concept of inventories. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 130-3.

BASYE, PAUL E.

Joint tenancy: a reappraisal. (Condensed from the *Journal of the State bar of California*, Nov.-Dec. 1955). *Monthly digest of tax articles*, v. 6, April 1956, p. 21-5.

BATCHA, J. P.

Comments on Griswold. (Correspondence). *Journal of accountancy*, v. 99, June 1955, p. 25.

BATEMAN, C. H., joint author

See Metzger, V. C., and Bateman, C. H.

BATES, BRYANT L.

Procedure write-ups which will be read and followed. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 836-41.

BATTERSBY, G. B.

Analysis and interpretation of financial accounts. *Accountants' journal* (N.Z.), v. 34, June 1956, p. 390-6.

BATTON, ROBERT R.

Duties and liabilities of bank directors. *Auditgram*, v. 31, July 1955, p. 4-6, 8.

BAUER, KENNETH J.

What's in expense center accounting for retail stores? *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 874-9.

BAUER, R. P.

Blough, Carman G., editor. More on controlling charity collections. (Accounting and auditing problems). *Journal of accountancy*, v. 102, Dec. 1956, p. 68-9.

BAXTER, CHARLES E.

Mass production industries—soft goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 138-41. (1955 conference proceedings)

BAXTER, HARRY S.

State tax changes in income and sales taxes in 1954. (In Georgia, University of, and others. 1954 *estate planning and taxation institute*. p. 42-9.)

BAXTER, W. T.

Accountant's contribution to the trade cycle. *Economica*, May 1955, p. 99-112. Reprint.
American accountant—notes on his work and training. *Accountancy* (Eng.), v. 67, Aug. 1956, p. 308-13.

Inadequacy of financial accounts—from the standpoints of shareholders and the public. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 38-54.)

BAY, MAX W.

Report writing problems and Comments in audit reports (a syllabus). Los Angeles, Calif., The author, c1953. mimeo., not paged.

BAYLOR UNIVERSITY

Henke, Emerson O. Some elements of effective church controllership. Waco, Texas, Baylor university, School of business, Sept. 1954. 24p. (*Baylor bulletin*)

BAYNE, R. G., AND JAMES, A. G.

Possible applications of direct costing. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 68-88.)

BAYNES, T. A. HAMILTON

Share valuations for estate duty. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 720-37.

BEACH, FRED F.

United States. Health, education, and welfare, Department of. Common core of state educational information, compiled by Paul L. Reason, Emery M. Foster and Robert F. Will. Washington, D.C., Government printing office, 1953. 116p. (*State educational records and reports series, Handbook 1, Bulletin 1953, no. 8*)

BEACH, HERBERT

Role of internal control in profitable club operation. *Horwath hotel accountant*, v. 35, Oct. 1955, p. 3-7.

BEALS, ARTHUR R.

Cost accounting—a must for modern business. *Co-operative accountant*, v. 9, Summer 1956, p. 24-7.

BEAMER, ELMER G.

Development of an audit program. *Alabama CPA*, v. 4, April 1954, p. 4-13.

BEAMER, GEORGE C., AND ROSE, TOM

Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.

BEAN, MARCUS H., joint author

See White, John Arch and Bean, Marcus H.

BEARD, FRANK N., joint author

See Leonard, W. G., and Beard, Frank N.

BEARD, FREDERICK G.

Modern management techniques in the South African clothing industry. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 377-80.

BEARD V. U. S.

Kostelanetz, Boris. Bill of rights not repealed for taxpayers. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 16-18.

BEASLEY, LEE ROY

Accounting communications with management. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 53-61.)

BEAUREGARD, HENRY G.

Distributions in liquidation as dividends in the foreign affiliate tax credit of the 1954 code. *Virginia law review*, v. 41, Oct. 1955, p. 731-58.

BEAUTY SHOPS**Statistics**

Accounting corporation of America. Barber and beauty shops. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 88, 91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 88, 91.)
National cash register company. Beauty shops. (In its *Expenses in retail businesses*. (1955). p. 7.)

BECK, DAVID

Compensation to employees and their beneficiaries: some income and estate tax consequences. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 433-67.)

Family benefits and family security: employee death payments. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 471-98.)

How to buy and sell securities. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1146-69.)

How to make effective gifts to minors. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 425-45.)

Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 847-58.)

BECKERMAN, STANLEY H.

ABC's of U.B.T. *New York certified public accountant*, v. 26, March 1956, p. 161-5.

BECKERS, LEONARD F.

Audit of cash. *Journal of accountancy*, v. 99, March 1955, p. 35-8.

BECKETT, JOHN A.

Direct costing in perspective. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 651-60.

BECKWITH, WENDALL P.

Building your client's bank credit. *Michigan C.P.A.*, Sept. 1955, p. 7-9.

BEDDING MANUFACTURERS**Statistics**

Foulke, Roy A. Ratios for bedsprings and mattresses manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

BEDFORD, NORTON M.

Practical limitations in the use of variable costs for planning. *Controller*, v. 23, May 1955, p. 215-18.

BEDSPREADS

See Curtains, draperies and bedspreads

BEE, DEREK G.

Accountants' charges. *Accountant* (Eng.), v. 134, April 7, 1956, p. 374-5.

Valuation of professional goodwill. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 330-1. *Chartered accountant in Australia*, v. 26, March 1956, p. 483-5.

BEEDLE, ARTHUR

Chartered accountant and the unaudited statement. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 115-19.

BEER WHOLESALEERS AND DISTRIBUTORS

See also Brewers

Statistics

National beer wholesalers' association. Survey of 1953 operations shows slump in wholesalers' earnings (includes operational percentages by sales volume; profit and loss summaries by sales volume). Chicago, Ill., National beer wholesalers' association (1954). 4 mimeo. pages.

BEEBLESTONE, H. N.

Directors' compensation for loss of office—some principles of assessment. *Accountant* (Eng.), v. 135, Dec. 1, 1956, p. 561-3.

BEGG, HARRY M.

Royal commission on the taxation of profits and income—final report. *Accountants' magazine* (Scot.), v. 59, July 1955, p. 392-411; Aug. 1955, p. 468-75.

BEIGHTLER, CHARLES S.

Nomographs; a scientific means of avoiding calculations. (*The Arthur Andersen chronicle*, v. 16, July 1956, p. 207-14.

BEIGHTS, DAVID MIERS

Municipal auditing standards. *Accounting review*, v. 30, July 1955, p. 421-7.

Municipal auditing standards can be improved. (Address presented at the Central Florida chapters, Florida institute of certified public accountants, Orlando, Florida, August 20, 1953) 8 typewritten pages.

BELL, ALAN W.

Taxation of farm income. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 411-20.

BELL, HAUGHTON

Pros and cons of variable annuities. (Address at L.I.A.M.A. meeting, Chicago, November 10, 1954) 7 photostat pages.

BELL, HERMON F.

Retail merchandise accounting. ed. 2. New York, Ronald press co., c1956. 473p.

BELL, JOHN N.

Shall we take heavier depreciation in early years? *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 335-42.

BELL, S. ALEXANDER

Educational requirements; letters from Ed Wiener, S. Alexander Bell and Daniel Parson. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32.

Value of college. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

BELLANCA, ALFONSO C.

Significant developments in business deduction provisions of the new code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 1-16.)

BELLIS, L. V., joint author

See Binns, K. J., and Bellis, L. V.

BELLMAN, R., GLICKSBERG, I., AND GROSS, O.

On the optimal inventory equation. *Management science*, v. 2, Oct. 1955, p. 83-104.

BELLWOOD, WESLEY E.

We chose accounting boards. *Hadley service bulletin*, Nov. 1956, p. 1-6.

BEM, GEORGE

Case study of accounts payable. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 255-74.)

BENEDON, WILLIAM

What makes up an adequate records program? *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1504-17.

BENEFICIARY in life insurance. McGill, Dan M., editor.**BENEFIT PLANS**

See Pensions and benefit plans

BENEFIT plans in collective bargaining. Rutgers university. Institute of management and labor relations.**BENGE, EUGENE J.**

Electronic computers for the smaller office. *Office*, v. 43, March 1956, p. 69-77.

BENNETT, CLINTON W.

Management services by CPA's. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Sept. 1956, p. 2-6.

Rehabilitating a sick business. *Journal of accountancy*, v. 101, April 1956, p. 50-3.

BENNETT, EARL E.

Monthly operating statements for bank management. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 867-73.

BENNETT, J. M., joint author

See Baker, A. C., and Bennett, J. M.

BENNETT, JAMES E.

Carbonated beverages (bottling). (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 169-201.)

BENNINGER, LAWRENCE J.

Cost and value concepts. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 275-301.)

Cost control as applied to the smaller business organization. *Accounting review*, v. 31, Jan. 1956, p. 95-8.

BENNION, EDWARD G.

Capital budgeting and game theory. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 115-23.

BENNY, JACK

Jack Benny and capital gains triumphant, or a fascinating record of a painstaking deal. *Journal of taxation*, v. 4, Jan. 1956, p. 22-5.

Rosenbaum, Stanton D. Entertainer's corporations and capital gains. *Tax law review*, v. 12, Nov. 1956, p. 33-48.

BENSER, E. G.

Preparing for electronic data-processing. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 355-63.)

BENSON, A. DUDLEY

Fagerberg, Dixon, Jr., editor. Two ways of cultivating more extensive work from existing clients. (Practitioners forum) *Journal of accountancy*, v. 99, Feb. 1955, p. 80.

BENTLEY SCHOOL OF ACCOUNTING AND FINANCE

Morison, Thomas L., and Kiely, James J., editors. Widening horizons for the accountant; selected readings in accounting literature. Boston, Mass., Bentley school of accounting and finance, 1956. 378p.

BERETVAS, ANDOR

Cash-basis net-worth case reveals fascinating unrecorded boot-strap empire. *Journal of taxation*, v. 2, May 1955, p. 289-90.

How mechanization of accounts payable saves time, energy and money for a hotel chain. *Systems and procedures quarterly*, v. 6, May 1955, p. 19-22.

Management contracts, expense sharing agreements, and tax planning. *Accounting review*, v. 30, July 1955, p. 519-21.

BERG, ARNOLD

Discount method of simplified programming. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 250-7.

BERGEN, KENNETH W., AND LAVELLE, FRANCIS A.

Buy and sell agreements relating to corporate stock. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 752-79.)

BERGEN, RICHARD C.

Tax-wise drilling and financing of wells. (In South-western legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 505-38.)

BERGER, ARTHUR L.

Congress inquires into federal tax policy—the Joint committee's symposium. *University of Pittsburgh law review*, v. 17, Summer 1956, p. 594-613.

BERGER, IRWIN

Did the Revenue act of 1954 emasculate section 102 of the 1939 code? *Taxes—the tax magazine*, v. 33, May 1955, p. 370-2.

BERGER, LOUIS W.

Garment factory applies direct costing. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 362-7.

BERGER, THEODORE

Taxation of capital gains realized by trusts. (Notes)
Tax law review, v. 12, Nov. 1956, p. 99-109.

BERGH, LOUIS O., AND CONYNGTON, THOMAS

Business law. ed. 5. New York, Ronald press co., c1956. 1005p.

BERGLUND, CARL H.

Divisions of community property prior to 1948.
Taxes—the tax magazine, v. 34, Feb. 1956, p. 123-4.

BERGREEN, BERNARD D.

Minister's federal income tax guide for the preparation of 1955 returns and 1956 estimates. 1956 ed. Great Neck, N. Y., Channel press, inc., c1955. 125p.

BERGSTEDT, JOHN H.

Auditor's viewpoint on machine accounting—its short cuts and shortcomings. *Journal of machine accounting systems and management*, v. 7, Feb. 1956, p. 9-10, 26.

BERGSTEIN, SOL

Business insurance information for the accountant. *Accounting forum*, v. 27, May 1956, p. 5-9.
Developing a client's insurance program. *New York certified public accountant*, v. 26, Aug. 1956, p. 480-3.

BERKOWITZ, MONROE, joint author

See Chernick, Jack and Berkowitz, Monroe

BERLE, ANTON

Planning your career—in accounting. *Weekly news review*, v. 35, Sept. 10, 1956, p. 5.

BERLFEIN, HAROLD M.

Depreciation. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 31-42.)

Tax saving highlights under the 1954 Internal revenue code. *Hadley service bulletin*, Dec. 1955, p. 1, 4, 6.

BERMAN, DANIEL S.

Using tax laws to help finance corporate acquisitions. *Analysts journal*, v. 12, May 1956, p. 119-21.

BERMAN, DANIEL S., BERMAN, JOSEPH AND BERMAN, ELLIOT N.

Critical look at the new internal revenue ruling on valuation of stocks in closely held corporations. *Commercial law journal*, v. 60, July 1955, p. 197-203, 206.

BERMAN, ELLIOT N., joint author

See Berman, Daniel S., Berman, Joseph and Berman, Elliot N.

BERMAN, JOSEPH, joint author

See Berman, Daniel S., Berman, Joseph and Berman, Elliot N.

BERNBACH, HARRY A.

Substantially disproportionate redemptions under the 1954 act. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 597-600.

BERNEY, JOSEPH H.

Should the life inventory method be used in small department stores. *Virginia accountant*, v. 10, Fall 1956, p. 26-9.

BERNSTEIN, JOSEPH E.

Preventing pilferage losses. *Retail control*, v. 24, March 1956, p. 23-31.

BERNSTEIN, S. R., joint author

See Sandage, C. H., and Bernstein, S. R.

BERRY, HAROLD C.

Business location as a factor in tax liability. (In American management association. *Management and taxes*. c1956. p. 83-102.)

BERTRAND, M. (SISTER)

Use of charts to explain hospital costs. *Hospital accounting*, v. 9, Dec. 1955, p. 16-17.

BEST, JOHN C.

How to buy a company. *Dun's review and modern industry*, v. 65, March 1955, p. 37-8, 104.

BETA ALPHA PSI

Colorado, University of, and others. Proceedings of the second annual Institute of accounting, May 6, 1955. Boulder, Colo., University of Colorado. 104p.

BETHEL, CARLYSLE A.

Advantages of funding a pension plan through a qualified trustee. *Journal of taxation*, v. 2, May 1955, p. 296-8.

Pension and profit-sharing trusts. *Cooperative accountant*, v. 9, Fall 1956, p. 18-25.

BETTER business relations through employee annual reports. Chamber of commerce of the United States.**BETTER retailing. National cash register company.****BETTS, ROBERT J.**

Stock redemption and purchase agreements. *Tennessee law review*, v. 23, June 1955, p. 985-1005.

BETZ, WILLIAM L.

Valuation of an accountant's practice. *New York certified public accountant*, v. 26, July 1956, p. 436-9.

BEUTEL, FREDERICK K.

Law making by professional and trade associations. *Nebraska law review*, v. 34, March 1955, p. 431-46.

BEVAN, K. W.

Punched-card methods in airline accounting. *Accountant (Eng.)*, *Accountant business efficiency supplement*, v. 132, May 28, 1955, p. 21-4.

BEVERAGES

Brodner, Joseph, Carlson, Howard M., and Maschal, Henry T. Budgeting for a food and beverage operation. *Transcript*, v. 11, Dec. 1954, p. 1, 6-7; v. 12, Feb. 1955, p. 4-5.

New York (state). Division of alcoholic beverage control. Provisions of law and rules of state liquor authority. New York, New York state liquor authority, June 1955. 114p.

Accounting

Bennett, James E. Carbonated beverages (bottling). (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 169-201.)

Auditing

Mautz, R. K. Short audit case. (In his *Fundamentals of auditing*. c1954. p. 1-37 (back of book).)

Cost accounting

Horwath, Ernest B., and Toth, Louis. Beverage cost accounting. (In their *Hotel accounting*. rev. ed., rev. printing. c1956. p. 372-97.)

Costs

Brodner, Joseph. Food and beverage payroll costs and control. *Transcript*, v. 13, June 1956, p. 1, 4-6; July 1956, p. 3, 7.

Statistics

Foulke, Roy A. Ratios for bottlers of soft drinks and carbonated water. (In his *Genesis of the 14 important ratios*. c1955.)

Stockkeeping

Paton, A. B. Stock control in hotels. *Chartered accountant in Australia*, v. 26, May 1956, p. 605-8.

BEVIS, DONALD J.

Audit programs and internal control. *Journal of accountancy*, v. 99, June 1955, p. 46-50.

BEVIS, HERMAN W.

CPA's changing practice. *Journal of accountancy*, v. 100, Nov. 1955, p. 31-7.
Streamlining auditing techniques. (Address at Michigan graduate study conference) 1956. 16 type-written pages.

BEYER, HARMON W.

Annuities and retirement income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 22-5.

BEYER, ROBERT

Is direct costing the answer? *Journal of accountancy*, v. 99, April 1955, p. 45-9.

BHUSHAN, B. S. N.

Accounting costs—quo vadis? *Chartered accountant (India)*, v. 5, Nov. 1956, p. 213-20.

BIALKIN, KENNETH J., AND BOHANNAN, WILLIS W.

Covenants not to establish a competing business—does the benefit pass? *Virginia law review*, v. 41, June 1955, p. 675-87.

BIBLE

Eaton, Frank. Balance sheet (quotations from the Scriptures). *Newsletter* (Arkansas society of certified public accountants), Sept. 1955.

BIBLIOGRAPHIES, INDEXES, CATALOGUES, ETC.

American institute of accountants. Accountants' index; eleventh supplement—a bibliography of accounting literature. January 1953-December 1954 (inclusive). New York, American institute of accountants, c1955. 486p.

American management association. Management index 1945-55; a decade of AMA publications. New York, American management association (1955). 42p.

American woman's society of certified public accountants. Bibliography for use by speakers. Chicago, Ill., American woman's society of certified public accountants (1955). 43p.

Controllership foundation, inc. Management planning and control; an annotated bibliography. New York, Controllership foundation, inc., March 1955. 176p.

Institute of chartered accountants in England and Wales. Members' library—short list of books. London, Institute of chartered accountants in England and Wales, August 1955. 51p.

Institute of chartered accountants of Ontario. Library catalogue, June 1955. Toronto, Institute of chartered accountants of Ontario, 1955. 32p.

Institute of chartered accountants of Scotland. Catalogue of the Glasgow library. Edinburgh, Institute of chartered accountants of Scotland, 1955. 372p.

—First supplement. 1955. 12p.

Institute of internal auditors. Bibliography of internal auditing to December 31, 1955. New York, Institute of internal auditors, c1956. 107p.

Manley, Marian C. Business information; how to find and use it. New York, Harper and brothers, c1955. 265p.

National office management association. Bibliography for office management. 1956 ed. Philadelphia, Pa., National office management association. 48p.

Wayne, Jean M., compiler. Indexing with emphasis on its technique; an annotated bibliography 1939-1954. New York, Special libraries association, c1955. 16p.

BICKEL, FRANCIS A.

Auditing a purchasing department. (*The Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 37-41.

BICKEL, PAUL J.

Memorandum re: Revised corporation law. *Ohio certified public accountant*, v. 15, Spring 1956, p. 71-7.

BICKFORD, HUGH C.

Successful tax practice. ed. 3. Englewood Cliffs, N. J., Prentice-Hall, inc., 1956. 470p.

BIDDING

See also Professional ethics—Bidding

BIEGEL, HERMAN C.

Equity of tax treatment of retirement allowances. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 763-72.)

How to compensate executive employees; tested ways to get extra income from your company. New York, Prentice-Hall, inc., c1956. 23p.

Tax and legal aspects of pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 33-79.)

BIERMAN, HAROLD, JR.

Effect of inflation on the computation of income of public utilities. *Accounting review*, v. 31, April 1956, p. 258-62.

BIERMAN, JACQUIN D.

Corporate distributions and adjustments. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 179-205.)
Income taxation of corporations. *New York university law review*, v. 30, Feb. 1955, p. 254-77.

Introduction to changes in corporate organizations and reorganizations under Part III of Subchapter C of the 1954 code. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 677-84.)

Relations with the Internal revenue service. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 25-40.)

BIERMAN, JACQUIN D., joint author

See Casey, William J., and Bierman, Jacquin

BIERMAN, JACQUIN D., AND CRAIG, ELEANOR L.

Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1505-36.)

BIG BUSINESS

See Business—Large-scale

BILDER, LAWRENCE

Death benefits paid under an express contract. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 529-31.

BILLINGS, K. E.

Partnerships—sale, exchange, liquidation of interests. *National public accountant and PA*, v. 1, Oct. 1956, p. 17-19.

BINNS, K. J., AND BELLIS, L. V.

Uniform taxation in Australia. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 421-32.

BIOGRAPHY

Brennan, Lawrence D. Fitz-Greene Halleck—poet-laureate of American accounting. *Accounting ledger*, June 1956, p. 4-6, 30.

Education and experience of Donald Perry. *Journal of accountancy*, v. 102, Aug. 1956, p. 8.

Ernest Evan Spicer. *Accountancy (Eng.)*, v. 67, March 1956, p. 83.

Ernest Reckitt. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 22.

Free: 2,000 years' executive experience: William Charles. *Journal of accountancy*, v. 102, Oct. 1956, p. 8.

Heyworth, Geoffrev. History of Cooper brothers and co., 1854-1954. London, Cooper brothers and co. (1955). 166p.

J. Harold Stewart: CPA on the move. *Journal of accountancy*, v. 102, July 1956, p. 6.

Lincoln G. Kelly—respected member of a respected profession. *Utah C.P.A.*, v. 12, May 1956, p. 3.

Lloyd Morey: retired to active service. *Journal of accountancy*, v. 102, Sept. 1956, p. 8.

Meet the new commissioner—Russell Chase Harrington. *Tax executive*, v. 8, Jan. 1956, p. 1-2.

New budget director talks taxes. *Nation's business*, v. 44, May 1956, p. 36-7, 104-9.

BIOGRAPHY—(Continued)

- New York state society of certified public accountants. Committee on history. J. Lee Nicholson. *New York certified public accountant*, v. 26, Sept. 1956, p. 558-9.
- New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.
- New York state society of certified public accountants. Committee on history. Robert H. Montgomery, C.P.H.; this article deals with the lifelong hobby of the late Col. Montgomery—trees. *New York certified public accountant*, v. 25, Sept. 1955, p. 533-7.
- Percival F. Brundage, Director of the budget. *Price Waterhouse review*, v. 1, March 1956, p. 58-9.
- BIRD, BENJAMIN L.**
'Property' for purposes of depletion. *Texas law review*, v. 33, June 1955, p. 785-91.
- BIRD COMMITTEE**
New York chamber of commerce. New York state's fiscal problem; a summary of the report and recommendations of the Temporary commission on fiscal affairs. New York. New York chamber of commerce, April 1955. 30p.
- BIRNBAUM, OWEN**
Government contracts: the role of the Comptroller general. *American bar association journal*, v. 42, May 1956, p. 433-6.
- BISEN, HERBERT**
Materials handling. *Price Waterhouse review*, v. 1, Dec. 1956, p. 15-21.
- BISHOP, ARTHUR N., JR.**
Every office can have an effective library. *Office management*, v. 16, Feb. 1955, p. 30-1, 74.
Practical budgeting of capital expenditures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 534-44.
- BISHOP, J. WARREN**
Accounting for fixed assets by cost elements. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 689-701.
- BITTKER, BORIS I.**
Estate and gift taxation under the 1954 code: the principal changes. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 140-56.)
New code alters estate and gift transfer provisions without coordinating rules. *Journal of taxation*, v. 4, April 1956, p. 194-203.
Recommendations for revision of federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 864-70.)
Stock dividends, distributions in kind, redemptions and liquidations under the 1954 code. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 349-407.)
Tax policy aspects of the code. *New York university law review*, v. 30, Feb. 1955, p. 227-34.
Thin capitalization: some current questions. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 830-41.
- BIZLEY, M. T. L.**
Do accountants die young? New pension funds and mortality investigations. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 419-21.
- BJORNSTAD, GORDON**
Sources of capital to a regional cooperative. *Co-operative accountant*, v. 9, Winter 1956, p. 44-9.
- BLACK, HENRY CAMPBELL**
Black's law dictionary. ed. 4. St. Paul, Minn., West publishing co., 1951. 1882p.
- BLACK, HUGO**
Paul, Randolph E. Mr. Justice Black and federal taxation. *Yale law journal*, v. 65, Feb. 1956, p. 495-528.
- BLACK, MARTIN L., JR.**
Audits of cooperatives. Chapel Hill, N.C., North Carolina association of certified public accountants, April 1955. mimeo.
Depreciation—purpose and methods. *Australian accountant*, v. 26, Nov. 1956, p. 451-62.
Some comments on depreciation. *Cooperative accountant*, v. 9, Winter 1956, p. 28-40.
- BLACKBURN, A. B., JR.**
Federal income tax practitioner. (Notes) *University of Florida law review*, v. 7, Fall 1954, p. 319-27.
- BLACKMON, CLIFTON**, joint author
See Plackard, Dwight Hillis and Blackmon, Clifton
- BLACK'S** law dictionary. Black, Henry Campbell.
- BLAIR-SMITH, DALLAS**
Mahon, James J., Jr., editor. Partial liquidation may avoid spin-off hazards. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90-1.
- BLAKE, MATTHEW F.**
Employee and executive compensation arrangements. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 28-38.) (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, Sept. 28-29, 1956.)
Re-examination of the 1954 revenue code: Compensation through employee benefit plans. *Journal of accountancy*, v. 102, Sept. 1956, p. 40-6.
Taxes and mergers. *Journal of accountancy*, v. 102, July 1956, p. 27-31.
- BLAKEY, GLADYS C.**, joint author
See Blakey, Roy G., and Blakey, Gladys C.
- BLAKEY, ROY G., AND BLAKEY, GLADYS C.**
Tax system of Turkey. *Taxes—the tax magazine*, v. 33, March 1955, p. 225-30.
- BLANK, DAVID M.**
Role of the real property tax in municipal finance. *National tax journal*, v. 7, Dec. 1954, p. 319-26.
- BLANK, VIRGIL F.**
Electronics—possibilities and limitations. *Systems and procedures quarterly*, v. 6, Aug. 1955, p. 9-15.
- BLASCO, A. J.**
Responsibilities facing top management of sales finance companies. Chicago, Ill., American finance conference, inc., 1956. 28p.
- BLATT, ROBERT**
Study of retail trading stamp plans; thesis submitted for the faculty of the Graduate school of the University of Minnesota in partial fulfillment of the requirements for the degree of Master of business administration, August 13, 1954. 43 mimeo. pages.
- BLATTMACHR, GEORGE G., AND KNAPP, RUSSELL S.**
Accounting periods and accounting methods. New York, Practising law institute, March 1955. 110p. (*Fundamentals of federal taxation*, 1954 Revenue code edition)
- BLAUCH, LLOYD E.**
Dental education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 59-68.)
Nature of a profession. *Journal of accountancy*, v. 101, April 1956, p. 54-7.
United States. Department of health, education, and welfare. Education for the professions, edited by Lloyd E. Blauch. Washington, D.C., Government printing office, 1955. 317p.
- BLAUSTEIN, ALBERT P., AND PORTER, CHARLES O.**
American lawyer; a summary of the Survey of the legal profession. Chicago, Ill., University of Chicago press, c1954. 360p.

BLEGEN, T. W.

Allocating administrative expenses to operating units. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 535-9.

BLISS, JAMES J.

Check list of ideas in preparing your store's tax return. *Retail control*, v. 24, Sept. 1955, p. 31-7.
Some tax aspects of pension and profit sharing plans. *Retail control*, v. 23, April 1955, p. 20-30.

BLITMAN, SAMUEL

Consolidated returns in the federal tax system. *National tax journal*, v. 8, Sept. 1955, p. 260-74.

BLOCH, HERBERT R., JR.

Revolving credit—Pandora's box or pot of gold?—the controller's point of view. *Retail control*, v. 25, Oct. 1956, p. 3-14.

BLOCH v. UNITED STATES

Patten, Woolvin. Will Bloch decision make proof of willfulness in fraud cases more difficult? *Journal of taxation*, v. 3, Nov. 1955, p. 306-9.

BLOCK, CHARLES J.

Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27.

BLOCK, MAX

American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
Book value pitfalls in buy-sell agreements. *Trusts and estates*, v. 95, May 1956, p. 408-10, 478.

Fagerberg, Dixon, Jr., editor. Discharging a staff member: some pointers from Max Block. (Practitioners forum) *Journal of accountancy*, v. 99, Jan. 1955, p. 95-6.
Management counselling services by certified public accountants. *Accounting seminar*, v. 10, May 1956, p. 29-6.

Management services by certified public accountants. *Accounting forum*, v. 26, May 1955, p. 5-10. *Ohio certified public accountant*, v. 14, Summer 1955, p. 103-11.

Practical cost controls—how they can help management improve profits. *New York certified public accountant*, v. 25, June 1955, p. 343-57.
Tax deductibility of advertising expenses. *Advertising agency and advertising and selling*, v. 47, Oct. 4, 1954, p. 142.

BLOCK, MAX, editor

Office and staff management; a department. See issues of *New York certified public accountant*.

BLOCK, MAX AND ANCHIN, HOWARD

Bakeries. (In Williams, Robert I., and Doris, Lilian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 98-133.)

BLOCK, NORMAN

Deductibility of employer contributions to qualified pension and profit-sharing plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 409-27.)

BLOCKED CURRENCY

See Foreign exchange

Taxation, United States, under sub-headings: Blocked income and blocked currency; Foreign exchange

BLOOD, W. JOSEPH

Accountant's role in a development programme. *Cost and management* (Canada), v. 30, Dec. 1956, p. 409-17.

BLOOD BANKS

American association of blood banks. Organization and administration of blood banks. Dallas, Texas, American association of blood banks, c1954. 114p.

Accounting

Catassi, Calisto A. Accounting procedures—community blood banks. (In American association of blood banks. *Organization and administration of blood banks*. c1954. p. 66-8.)

BLOOM, ARNOLD

Tax results of political contributions. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 765-76. *National public accountant and P.A.*, v. 1, Nov. 1956, p. 3-11.

BLOOM, DONALD A.

Principles of budgeting. (In Indiana university school of business and American association of hospital accountants. *Proceedings July 1955*. p. 29-42.)

Regular and special reports to the board. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 41-57.)

BLOUGH, CARMAN G.

Accounting periods and methods: transition techniques. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 989-98.)

Credit grantors as advocates of audits by CPA's. *New York certified public accountant*, v. 26, Jan. 1956, p. 21, 30.

Toward better auditing standards. *Bankers monthly*, v. 72, Aug. 1955, p. 24, 26, 28-9.

BLOUGH, CARMAN G., editor

See Accounting and auditing problems; a department

BLOUGH, ROY

Basic tax issues. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 17-30.)

Economic impact of United States business operations abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 703-13.)

Tax policy toward income earned abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 759-61.)

United States taxation and foreign investments. *Journal of finance*, v. 11, May 1956, p. 180-94.

BLOXHAM, W. H.

Treatment in cost accounts of scrap materials and wastage. *Cost accountant* (Eng.), v. 34, June 1955, p. 18-19.

BLUE CROSS AND BLUE SHIELD PLANS

See Insurance, Health and hospitalization

BLUE PRINTERS**Accounting**

Gibb, Edgar W. Uniform accounting for blue printers. *Hadley service bulletin*, Oct. 1956. 4p.

International association of blue print and allied industries. Expense classification and accounting manual for the commercial blue print and photocopy firm. Chicago, Ill., International association of blue print and allied industries, June 1956. 48p.

BLUM, WALTER J.

Simplification of the federal income tax law. *Tax law review*, v. 10, Jan. 1955, p. 239-53.

BLUM, WALTER J. AND JOHNSON, JAMES P.

1913-2013; a hundred years of income taxation. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 41-9.

BLUMENBERG, SIDNEY

Assessments, audits and appeals in New York state income and franchise tax practice. *New York certified public accountant*, v. 26, April 1956, p. 219-22.

BLUMENTHAL, ROBERT L., AND HARRISON, S. DAVID

Tax treatment of the lease with an option to purchase. *Monthly digest of tax articles*, v. 5, April 1955, p. 1-22.

BLYTH, J. R.

Some uses of cost accounting. *Accountants' magazine* (Scot.), v. 59, May 1955, p. 271-86.

BOARD OF DIRECTORS

See Directors

BOARD OF EXAMINERS

See American institute of accountants. Board of examiners
State boards of accountancy

BOARD OF MISSIONS OF THE METHODIST CHURCH

Report of the treasurer at May 31, 1954. Philadelphia, Pa., Board of missions of the Methodist church, Division of national missions. 60p.
Report of the treasurer, June 1, 1953 to May 31, 1954. New York, Board of missions of the Methodist church, Division of world missions. 88p.

BOARDMAN, G. A.

What the industrialist wants from management accounting; with a word on his relationship with the practising accountant. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 678-81.

BOARDMAN, LANSDALE

What it means to integrate data processing. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1191-8.

BOARDS OF ACCOUNTANCY

See State boards of accountancy

BOAT BASINS

Pillsbury, H. Watts and Porter, John W. Appraising yacht harbors. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1955. p. 248-57.)

BOAT BUILDING

See Shipbuilding

BOAT CLUBS**Accounting**

Nolin, Joseph H. All types of clubs can benefit from the uniform system of accounts. *Horwath hotel accountant*, v. 35, April 1955, p. 6-7.

BOCK, RUSSELL S.

Tax-saving opportunities in deferred compensation under the new revenue code. *Journal of accountancy*, v. 99, March 1955, p. 39-44.

BODY, J. F.

Economics of capital expenditure. *Cost accountant* (Eng.), v. 34, Jan. 1956, p. 266-73.

BOEHM, R. T.

Tax accounting for agriculture. *Ohio state law journal*, v. 17, Winter 1956, p. 1-31.

BOEHNER, LEONARD BRUCE

Canadian investment companies and tax savings. *National tax journal*, v. 9, June 1956, p. 166-76.

BOGART, LEO

How to get more out of marketing research. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 74-84.

BOGEN, JULES I.

Foster, Major B., and others. Money and banking. ed. 4. New York, Prentice-Hall, inc., c1953. 633p.

BOHANNAN, WILLIS W., joint author

See Bialkin, Kenneth J., and Bohannon, Willis W.

BOLAND, JOHN J.

Federal tax problems relating to corporate organizations and reorganizations, liquidations and distributions. *Tax executive*, v. 8, Jan. 1956, p. 70-83.

BOLIVIA

United nations. Bolivia. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 43-51.)

BOLTON, RUSSELL K., JR., joint author

See Weyher, Harry F., and Bolton, Russell K., Jr.

BOLTS, NUTS, ETC.**Statistics**

Foulke, Roy A. Ratios for bolts, screws, nuts and nails manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

BOMAR, FLEMING

Deferred profit-sharing plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 177-209.)

Requirements for qualification of plans (compensation problems: pensions and profit-sharing.) (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 395-407.)

BONDED INDEBTEDNESS

See Debt

BONDS

Casey, William J. Tax-exempt bonds; U.S. government bonds; Capital deals in bonds. (In his *Tax sheltered investments*. c1955. p. 11-33.)

Guthmann, Harry G., and Dougall, Herbert E. Corporation bonds. (In their *Corporate financial policy*. ed. 3. 1955. p. 98-158.)

Janin, Harry. Israeli bond ruling: legislation by administrative fiat? *Taxes—the tax magazine*, v. 33, March 1955, p. 191-211.

Lasser, J. K., tax institute and Cunnion, John D. Bonds. (In their J. K. Lasser's *treasury of tax saving ideas*. c1956. p. 13-17.)

Mahon, James J., Jr., editor. Bonds held by related taxpayer under section 267. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 80, 82.

Mason, Perry, Stenberg, George B., and Niven, William. Bonds. (In their *Elementary accounting*. ed. 2. 1956. p. 489-503.)

Non-capital treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.

Semmel, Myron. Financing by using stocks or bonds. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 707-14.)

Sindelar, N. J. Preparing the bond prospectus. Chicago, Ill., Municipal finance officers association of the United States and Canada, July 1955. 4p. (*Special bulletin* 1955D)

Accounting

Anton, Hector R. Accounting for bond liabilities. *Journal of accountancy*, v. 102, Sept. 1956, p. 53-6.

Discount

Piper, Wilson C. Certain changes in capital gain or loss treatment under the 1954 code—debt retirement, discount bonds, short sales, options and real estate subdivisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1233-9.)

Zafft, Gene M. Discount bonds—ordinary income or capital gain? *Tax law review*, v. 11, Nov. 1955, p. 51-61. *National public accountant*, v. 6, March 1956, p. 6-10.

Income

Ardery, Philip P., and Abner, Carl E. Income bonds revisited. *Public utilities fortnightly*, v. 57, April 12, 1956, p. 517-24.

Robbins, Sidney M. Bigger role for income bonds. *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 100-14.

BONDS—(Continued)
Revenue

Alexander, Osa F. Financial reporting to municipal bondholders. *Municipal finance*, v. 29, Aug. 1956, p. 55-9.

Municipal advisory council of Texas. Minimum requirements for municipal audit reports involving revenue bonds. Austin, Texas, Municipal advisory council of Texas, 1956, not paged.

Sindelar, N. J. Preparing the bond prospectus. Chicago, Ill., Municipal finance officers association of the United States and Canada, July 1955. 4p. (*Special bulletin 1955D*)

Trimble, John T. Revenue bond financing. *Municipal finance*, v. 28, Aug. 1955, p. 52-60.

Serial

Snyder, Ralph W. Direct yield formulas for serial bonds. *Accounting review*, v. 30, April 1955, p. 257-67.

BONDS, SURETY AND FIDELITY

See Insurance, Surety and fidelity

BONESTEEL, VERNE C.

Blough, Carman G., editor. Chief examiner discusses savings and loan audits. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Jan. 1956, p. 71-3.

Division of examinations' proposal for an acceptable internal audit program. *Savings and loan news*, v. 77, May 1956, p. 31-2, 34.

Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

Item on audits corrected. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 24, 26, 28.

BONI, ALFRED C.

Inventory reporting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 192-201.)

BONNETT, CLARENCE E., JR.

Compensation planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 26-41.

BONOMO, RICHARD V.

Management aspects of cost control in scrap industry. (In Institute of scrap iron and steel, inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 8-11.)

BONUS

See also Incentives

Alexander, Samuel. Advantages and disadvantages of pension, profit sharing and stock bonus plans; a discussion. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1251-1300.)

Cardon, John A. Pension regulations extend code; final rules on pension, profit sharing and stock bonus plans analyzed. *Trusts and estates*, v. 95, Nov. 1956, p. 996-9.

Casey, William J. Bonuses for executives. (In his *Executive pay plans*. c1956. p. 21-30.)

Goldstein, Meyer M. Advantages and disadvantages of pension, profit sharing, and stock bonus plans: a case study. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1225-50.)

Marek, Robert F. Better bonus for supervisors. *Factory management and maintenance*, v. 113, June 1955, p. 94-7.

Patton, Arch. Key to a productive executive incentive plan. *Controller*, v. 24, Sept. 1956, p. 410-12, 432.

BOOK PAPER INDUSTRY

See Paper, cardboard, etc., manufacturers

BOOK PUBLISHERS

See Publishers

BOOK STORES

Melcher, Frederic G., Hecht, George A., and Peters, John J. *Successful bookshop; a manual of practical information*, revised by Joseph A. Margolies. New York, R. R. Bowker co., c1955. 74p.

Accounting

Peters, John J. *Bookshop accounting*. (In Melcher, Frederic G., and others. *Successful bookshop*. c1955. p. 53-69.)

BOOK VALUE

Abramson, Isaac. "Book value" in Louisiana. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 26. (With John P. Goedert's reply)

Allen, Samuel M. Determining book value of stock by most recent audit. (Recent cases) *University of Cincinnati law review*, v. 24, Fall 1955, p. 592-3.

American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 3—Book value. New York, American institute of accountants, c1956. 4p. *New York certified public accountant*, v. 26, Oct. 1956, p. 621-3. *Journal of accountancy*, v. 102, Oct. 1956, p. 67-8.

Block, Max. Book value pitfalls in buy-sell agreements. *Trusts and estates*, v. 95, May 1956, p. 408-10, 478.

Book value. *Financial world*, v. 105, March 7, 1956, p. 12.

Bressler, Alexander. Determination of book value (*Aron v. Gillman*—309 N.Y. 157). *New York certified public accountant*, v. 25, Nov. 1955, p. 625-8.

Construction of meaning of book value in stockholders' agreements. *New York university law review*, v. 31, March 1956, p. 608-11.

May, George O., and Dohr, James L. Book value: a brief comment on the Stans-Goedert article. *Journal of accountancy*, v. 99, April 1955, p. 42-4.

Seller for "book" value forgot books were kept for tax advantage. *Journal of taxation*, v. 4, Jan. 1956, p. 15-16.

Stans, Maurice H., and Goedert, John P. What is book value? *Journal of accountancy*, v. 99, Jan. 1955, p. 38-46.

BOOKKEEPING

Coomber, R. R. Pioneers in English book-keeping texts—Hugh Oldcastle and John Mellis. *Accounting research* (Eng.), v. 7, April 1956, p. 201-16.

Fagerberg, Dixon, Jr., editor. Accountant's regard for bookkeepers and bookkeeping. (Practitioners forum) *Journal of accountancy*, v. 99, Jan. 1955, p. 93.

Petrie, F. J. How bookkeepers can help their auditors. *Summa—summarium*, v. 1, no. 2, 1955, p. 7.

Wolpert, Saul. Rosenkampff, Arthur Henry and Wallace, William Carroll. *Bookkeeping and accounting principles and practice—introductory course*. ed. 6. New York, Prentice-Hall, inc., c1955. 492p.

Bookless

See Bookkeeping—Ledgerless

History

Nishikawa, Kojiro. Origin of "cash method bookkeeping" in Japan. Tokyo, Science council of Japan, Division of economics and commerce, March 1956. 23p. (*Economic series no. 11*)

Stacey, Nicholas A. H. Accounting and the commercial revolution; the origins of bookkeeping and its function in medieval trade. *Accountant* (Eng.), v. 132, June 25, 1955, p. 710-13.

Japan

Nishikawa, Kojiro. Origin of "cash method bookkeeping" in Japan. Tokyo, Science council of Japan, Division of economics and commerce, March 1956. 23p. (*Economic series no. 11*)

Ledgerless

Lieberman, Lawrence. Why bookless bookkeeping? *Office executive*, v. 30, Feb. 1955, p. 21-4.

Porter, S. P., and Jensen, O. C. Ledgerless bookkeeping. *Summa—summarium*, v. 1, no. 3, 1956, p. 4-5, 16.

Zickert, E. A. Unit invoice accounting. *Office executive*, v. 30, Aug. 1955, p. 20-1.

BOOKKEEPING and accounting principles and practice. Wolpert, Saul, Rosenkamm, Arthur Henry and Wallace, William Carroll.

BOOKKEEPING MACHINES

See Mechanical devices

BOOKKEEPING procedures and business practices for small hospitals. American hospital association.

BOOKLESS BOOKKEEPING

See Bookkeeping—Ledgerless

BOOKS AND RECORDS AS EVIDENCE

See Evidence

BOOKS OF ACCOUNT

See also Records

Inspection of books and records—right of former director. *Vanderbilt law review*, v. 9, Dec. 1955, p. 95-8.

BOOKSTORES

See Book stores

BOOTH, PHILIP, joint author

See Mushkin, Selma and Booth, Philip

BORDEN, JOHN R.

Some partnership problems involving basis. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 40-6.)

BORDNER, HOWARD W.

Department of defense views on cost basis of accounting in financial control. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 4-21.

Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

BORINI, MARIO P.

Audit of small businesses. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 267-79.)

BORTZ, A. F.

Organization and evaluation of a procedures manual program. (In American management association. *Improving office reports, manuals and records*. c1955. p. 13-24.)

BOSHELL, E. O.

Operations research—top management tool. *Dun's review and modern industry*, v. 67, March 1956, p. 49-51.

BOSLAND, CHELCIE C.

Stock valuation in recent mergers. *Trusts and estates*, v. 94, June 1955, p. 517-18, 520-4; July 1955, p. 583-4, 586-90; Aug. 1955, p. 662-4, 666-9.

BOTSFORD, HAROLD E., joint author

See Rice, James E., and Botsford, Harold E.

BOTTLED GAS

See Liquefied petroleum gas

BOTTLING

See also Beverages

Accounting

Bennett, James E. Carbonated beverages (bottling). (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 169-201.)

Auditing

Mautz, R. K. Short audit case. (In his *Fundamentals of auditing*. c1954. p. 1-37 (back of book).)

Statistics

Foulke, Roy A. Ratios for bottlers of soft drinks and carbonated water. (In his *Genesis of the 14*

important ratios. c1955.) (In his *Diversification in business activity*. c1956.)

BOTTS, RALPH R. AND GARLOCK, FRED L.
Interest rates charged on installment purchases. *Accounting review*, v. 30, Oct. 1955, p. 607-16.

BOUCHARD, ARMAND

Accounting by all means! *Hospital accounting*, v. 9, Dec. 1955, p. 18-19.

BOUGHNER, JACKSON L.

Ray of hope appears in final regulations on collapsible corporations (Sec. 341). *Journal of taxation*, v. 4, May 1956, p. 272-3.

Tax advantages in incorporating the small business. *Illinois bar journal*, v. 44, Jan. 1956, p. 300-10.

Tax problems in forming a corporation. (Condensed from *Chicago bar record*, May 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 1-10.

Tax problems of the buyer of a going corporate business under the 1954 code. *Journal of taxation*, v. 5, July 1956, p. 2-7.

BOUGHNER, JACKSON L., editor

Tax consequences of corporate organization and distributions; a department. See issues of *Journal of taxation* beginning with January 1955.

BOUGHNER, JACKSON L. AND GREENE, RICHARD L., editors

How to organize the close corporation to minimize taxes under the 1954 code. New York, *Journal of taxation*, inc. c1956. 68p. (*Practitioner's guide to current tax problems no. 1*, general editor Eleanor McCormick)

BOWDEN, J. C.

Professional dignity. *PA (National society of public accountants)*, June 1955, p. 4-5, 14.

BOWE, WILLIAM J.

Common income and estate tax traps in the draftsmanship of wills under the '54 code. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 268-78.

Gifts in contemplation of death. *Banking*, v. 48, Oct. 1955, p. 58-133.

How to use gifts in estate planning—other than gifts to minors. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 403-23.)

Revocable trusts in estate planning—their advantages for obtaining various testamentary objectives. *Banking*, v. 49, Nov. 1956, p. 54-5, 149.

Selection of property for gift purposes. *Banking*, v. 48, Dec. 1955, p. 52, 118.

Short term trusts. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 108-15.)

Tax planning for estates. 1955 revision. Nashville, Tenn., Vanderbilt university press, 1955. 98p.

Trusts to save estate taxes; flexibility and centralized management overcome problems otherwise encountered. *Banking*, v. 49, Dec. 1956, p. 76, 78-9.

BOWEN, CLARK E.

Federal timber taxes under the new code. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 824-39.

Salesmen and taxes. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 87-94.

Tax consequences of the sale, purchase, or exchange of a personal residence. *University of Florida law review*, v. 7, Fall 1954, p. 285-309.

Tax problems of salesmen. *Taxes—the tax magazine*, v. 34, March 1956, p. 179-86.

BOWEN, WILLIAM H.

Politicians, beware! *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 671-4.

Tax liens: their extent and priority. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1093-1117.)

BOWER, FRANK

Corporate taxation. *Accountancy (Eng.)*, v. 66, Sept. 1955, p. 341-4.

BOWER, GORDON

Relationship of the machine accountant to automated data processing. *Journal of machine accounting systems and management*, v. 7, Jan. 1956, p. 9-10, 15.

BOWER, JAMES B.

Federal income tax practice in the uniform certified public accountant examination. *Accounting review*, v. 30, Jan. 1955, p. 89-94.

BOWER, JAMES B., joint author

See Thayer, Frank and Bower, James B.

BOWERS, STANLEY J.

Ohio tax system and the economy. (In Tax institute, inc. *Pennsylvania tax problem 1955*. p. 70-83.)

BOWLES, HERBERT G.

Are you ready for an audit? *Hospital accounting*, v. 10, Feb. 1956, p. 14-16.

BOWMAN, EDWARD H.

Using statistical tools to set a reject allowance. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1334-42.

BOWMAN, SAM T.

Sales tax administration in a small city. *Municipal finance*, v. 28, Feb. 1956, p. 110-13.

BOWMAN, WORTH B.

Effects of the internal revenue code of 1954 on individual taxpayers, annuities, and life insurance. (Address before High Point Association of Life Underwriters, February 10, 1955) 16 typewritten pages.

BOWRON, HAROLD A., JR.

Use of survivorship clauses in wills. (Notes) *Vanderbilt law review*, v. 8, April 1955, p. 627-34.

BOWS, A. J.

How to improve your monthly report. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1255-63. Pointers on improving the controller's stature. (The) *Arthur Andersen chronicle*, v. 16, July 1956, p. 171-9.

BOXBOARD CONTAINERS

See Paper box manufacturers

BOXLEITNER, LOUIS A.

Handling of tax fraud cases. *Practical lawyer*, v. 2, April 1956, p. 15-26; May 1956, p. 30-42; Oct. 1956, p. 51-67.

BOYCE, L. FRED

Attracting and retaining the people the accounting profession needs. *California certified public accountant*, v. 23, Feb. 1956, p. 31-5.

BOYD, ORTON W.

That federal tax course. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 131-5.

BOYDSTON, RILEY G.

Demand less, serve more. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

BOYDSTUN, FRANK W.

Pooling of outside income. *Journal of accountancy*, v. 100, Aug. 1955, p. 62-5.

BOYDSTUN, FRANK W., AND PATTON, EUGENE J.

Comments on the 1954 revenue code. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 1-4.)

BOYER, FRANK H.

Federal taxes and the formation and dissolution of corporations. *Michigan state bar journal*, v. 35, March 1956, p. 29-38.

BOYER, WILLIAM W., JR., joint author

See Willis, William G., and Boyer, William W., Jr.

BOYLES, E. EDWARD

Practising accountant's visual control of cases. *Accountant* (Eng.), v. 134, Feb. 11, 1956, p. 147-8.

BRABSON, GEORGE D.

Analysis of sales and use tax exemptions—with comment as to more uniform applications. *Vanderbilt law review*, v. 9, Feb. 1956, p. 294-315. Current tax problems in the field of unitization. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation . . . 1956*. p. 627-65.) When a business body will be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 3-26.)

BRADFORD, BRENTON B.

Operating loss carryovers and carrybacks. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 84-92.)

BRADLEY, FONTAINE C.

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in commercial law, November 1954; answers prepared by Fontaine C. Bradley. (Students department) *Journal of accountancy*, v. 99, May 1955, p. 69-75.

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in commercial law, May 1955; answers prepared by Fontaine C. Bradley. (Students department) *Journal of accountancy*, v. 100, Nov. 1955, p. 80-5.

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in commercial law, November 1955; answers prepared by Fontaine C. Bradley. (Students department) *Journal of accountancy*, v. 101, May 1956, p. 67-73.

BRADSHAW, M. E.

Accounting for life insurance companies. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 291-6.

BRADSHAW, THORNTON F.

Electronics as a tool of management. *Canadian chartered accountant*, v. 67, July 1955, p. 15-22.

New horizons in management planning and control through data processing. *Newspaper controller*, v. 9, Jan. 1956, p. 4.

BRADSHAW, THORNTON F., AND NEWMAN, MAURICE S.

Evolutionary trend from manual methods to computers. (In American management association. *Electronic data processing in industry*. c1955. p. 17-38.)

BRADWAY, JOHN S.

Legal clinics and law students: rocks and cement for better legal education. *American bar association journal*, v. 41, May 1955, p. 425-9.

BRADY, T. A.

Determining numerical staff requirements. *Auditgram*, v. 31, April 1955, p. 12-19.

BRAECKEL, WALTER E.

Explanation of recent changes in the Missouri statutes regulating the practice of public accountancy. *Asset* (Missouri society of certified public accountants), v. 4, June 1955. Insert.

BRAHMAYYA, P.

Investigation. *Chartered accountant* (India), v. 4, May 1956, p. 469-79.

BRAINERD, ANDREW W.

United States income taxation of the foreign holding company. *Taxes—the tax magazine*, v. 34, April 1956, p. 231-66.

BRAINERD, ANDREW W., joint author

See White, Victor C., and Brainerd, Andrew W.

BRAKE, MERLE E.

Selecting the distributive mediums in estate planning. (Condensed from *Michigan state bar journal*, Feb. 1956) *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 1-18.

BRANCH, JOHN W.

Yes, I want to practice law! *Case and comment*, v. 61, May-June 1956, p. 3-6.

BRANCHES

See also Taxation, United States—Division of business

Dean, Joel. Decentralization and intracompany pricing. *Harvard business review*, v. 33, July-Aug. 1955, p. 65-74.

Heuser, Forrest L. Organizing for effective intracompany pricing. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1100-5.

Lindsey, David H. Two problems in analysis of return on investment. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 713-20.

Murphy, Robert W. Corporate divisions vs. subsidiaries. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 83-92.

Pereira, R. S. Branch or subsidiary? *Accountancy* (Eng.), v. 67, Aug. 1956, p. 305-7.

Schwartz, John H., Jr. Converting a loss division into a profitable operation. *Controller*, v. 23, July 1955, p. 323-5.

Stone, Willard E. Intracompany pricing. *Accounting review*, v. 31, Oct. 1956, p. 625-7.

Accounting

Bell, Hermon F. Multiple store merchandising. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 251-9.)

Evans, M. K. Accounting problems in measuring performance by organizational units. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1739-48. (1955 conference proceedings)

Karrenbrock, Wilbert E., and Simons, Harry. Home office and branch relationships—ordinary procedures; Special problems. (In their *Advanced accounting—comprehensive volume*. c1955. p. 229-84.)

Knight, W. A. Branch office accounting. (In *Insurance accounting and statistical association. Proceedings*, 1954. p. 190-3.)

National association of cost accountants. Accounting for intra-company transfers. New York, National association of cost accountants, June 1, 1956. 48p. (Research series no. 30)

Schachtschneider, Herbert. Branch store accounting. *Retail control*, v. 25, Oct. 1956, p. 134-41.

Seed, A. H. Decentralizing accounting to divisions. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1698-1704.

Cost accounting

Dolce, Charles. Packing and sales branch cost control under standards. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 404-14.

Linn, Arthur J. Meeting the need for measuring branch profits. *Burroughs clearing house*, v. 39, April 1955, p. 40-2, 91.

Foreign

See also Holding companies and subsidiaries —Foreign subsidiaries

Garner, Richard H. Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)

Karrenbrock, Wilbert E., and Simons, Harry. Foreign branches and subsidiaries. (In their *Advanced accounting—comprehensive volume*. c1955. p. 565-604.)

Lonsford, Graydon L. Selecting the appropriate exchange rate for the translation of foreign subsidiary (or branch) accounts into U. S. dollars. *New York certified public accountant*, v. 26, Oct. 1956, p. 588-9.

Stanley, Alexander O., and Weaver, Marion L. So you want to invest abroad . . . how 46 companies compare. *Dun's review and modern industry*, v. 69, Dec. 1956, p. 103-14.

Young, Milton. Foreign branches and affiliates: some tax aspects under the Internal revenue code of 1954. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*. p. 219-29.)

Inventories

Karosen, Maurice E. Sales branch inventory control procedures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 553-8.

Liebster, Harry H. Semi-automatic branch inventory replenishment. *Cost and management* (Canada), v. 30, Nov. 1956, p. 389-94.

BRANDON, L. KNOX

Bank fraud protection—the bankers blanket bond. *Auditgram*, v. 32, May 1956, p. 22-3, 26.

BRASFIELD, KARNEY A.

General accounting office today. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*. p. 85-93.) *Illinois certified public accountant*, v. 18, Summer 1956, p. 3-9.

Role of accounting in cost budgeting. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 20-31.

BRASS

See Foundries, Brass
Metal work

BRAUDY, LEON J.

Tax return reproduction. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 373-8.)

BRAUN, CARL F.

Management and leadership. Alhambra, Calif., C. F. Braun and co., 1954. 289p.

BRAUN, EDGAR J.

Netherlands internal revenue code. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 766-72.

United States-Netherlands tax treaty to prevent double taxation. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 143-52.

BRAVER, LEONARD J.

Tax consequences of gains in the sale or exchange of residences. (condensed from *Illinois bar journal*, November 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 16-20. *National public accountant*, v. 6, May 1956, p. 22-5; June 1956, p. 16, 20.

BRAWERMAN, RICHARD S.

How to draft a will with the widow's election. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 359-82.)

BRAY, F. SEWELL

Accounting dynamics. *Accounting research* (Eng.), v. 5, April 1954, p. 133-53; v. 6, Jan. 1955, p. 26-37; July 1955, p. 267-80; v. 7, Jan. 1956, p. 52-68.

Auditing theory. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 38-45.

Capital changes. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 380-92.

Formal review of social accounting. *Accountant* (Eng.), v. 132, March 26, 1955, p. 342-8.

Four essays in accounting theory. London, Oxford university press, 1953. 94p.

BRAYER, HERBERT O.

What are the reports management really wants? *American business*, v. 25, Sept. 1955, p. 18-19, 36.

BRAZIL

Cuthbertson, A. D. Commercial accountancy in Brazil. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 597-600.

Grey, Alfred. Opportunities for U. S. investors in Brazil. *Brazilian American survey*, Fall 1955. 7p.

BRAZILIAN taxes and business organization. Diamond, Walter H.

BREAD

See Bakeries

BREAK, GEORGE F.

Effects on capital expenditures of a shift from money to real income for tax purposes. *National tax journal*, v. 9, March 1956, p. 14-26.

BREAK-EVEN POINT

See also Budgets, Business

Ashburne, Jim G. Break-even analysis for cash forecasting. *Controller*, v. 23, Dec. 1955, p. 578-80.

Bac, Alexander. Preparing break-even statements. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 81-98.)

Forster, Ashley. Break-even analysis—handle with care. *Australian accountant*, v. 25, Nov. 1955, p. 484-9.

Gardner, Fred V. Budgetary controls and operating breakeven point in industry. (In Insurance accountants association. *Proceedings* . . . 1954. p. 16-24.)

Gardner, Fred V. Profit management and control. New York, McGraw-Hill book co., inc., 1955. 285p.

Krotz, Harry W., Jr. Use of breakeven for profit planning. *Retail control*, v. 24, Sept. 1955, p. 14-30.

May, Paul A. Profit polygraph for product mix evaluation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 307-18.

Pace, Homer St. Clair and Koestler, Edward J. Distribution costs, break-even charts, direct costs. (In their *Cost accounting*. c1956. p. 333-402.)

Rucker, Allen W. "Clocks" for management control. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 68-80.

Spencer, Leland G. Profitgraph—technique and applications. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 493-507.

BREAREY, RALPH

Partnerships under the Internal revenue code of 1954. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 127-37.)

Recapitalization via two classes of common bypasses section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 70-1.

BRECKINRIDGE, JOHN S., JR., joint author

See Johnson, Malcolm and Breckinridge, John S., Jr.

BREDELL, HAROLD H.

American bar association: a summary of its financial affairs. *American bar association journal*, v. 42, Feb. 1956, p. 130-2.

BREECH, ERNEST R.

How did Ford do it? *Journal of accountancy*, v. 101, Feb. 1956, p. 33-7.

BREEDING, CLARK W.

Accountant's role in estate planning. *Trust bulletin* (American bankers association), v. 34, June 1955, p. 12-16.

BREEN, ROBERT P.

Deductions from adjusted gross income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 25-7.

BREGSTEIN, S. JOSEPH

Successful practice of dentistry. New York, Prentice-Hall, inc., c1953. 400p.

BRENNAN, JAMES F.

Deduction of reserves for estimated expenses. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 451-8.)

BRENNAN, LAWRENCE D.

Fitz-Greene Halleck—poet-laureate of American accounting. *Accounting ledger*, June 1956, p. 4-6, 30.

BRENT, PHILIP D.

What's new in New York state income taxation. *New York certified public accountant*, v. 26, Oct. 1956, p. 599-601.

BRESSLER, ALEXANDER

Determination of book value (*Aron v. Gillman*—309 N.Y. 157). *New York certified public accountant*, v. 25, Nov. 1955, p. 625-8.

BREWERIES

Statistics

Foulke, Roy A. Ratios for breweries. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

BRICKMAKING

Cost accounting

Van Sickle, Clarence L. Buckeye brick company—Inventories, production costs, and profits computed without use of production cost system. (In his *Cases in cost accounting*. 1955. p. 43-51.)

BRIDEWELL, DAVID A.

Credit unions—organization—operation—questions of legality. ed. 2. Albany, N.Y., Matthew Bender and co., inc., c1955. 422p.

BRIDGEPORT PLAN

Isaacson, Bernard B. Practitioners emergency assistance. (Address at annual meeting of American institute of accountants, Sept. 23-27, 1956) 16 typewritten pages.

Stern, Henry L. C.P.A. emergency committee report. New York, American institute of accountants (1955). 11 mimeo. pages.

BRIDGES

Evans, Holden A., Jr. New challenge to scientific toll collection—427-mile New York to Buffalo thruway presents original problems in design of adequate revenue protection system. *American bridge, tunnel and turnpike association, inc. quarterly*, June 1953. Reprint.

Port of New York authority. Tolls and traffic data flow. New York, Port of New York authority (1955). 28p. plus index.

Accounting

California. Public works, Department of. Division of highways. Method of handling and accounting toll tickets on the San Francisco-Oakland bay bridge. San Francisco, Calif., Department of public works, 1954. 2 typewritten pages.

Port of New York authority. Accounting and auditing procedures and documents. (In its *Tolls and traffic data flow*. (1955). p. 14-23.)

Auditing

Port of New York authority. Accounting and auditing procedures and documents. (In its *Tolls and traffic data flow*. (1955). p. 14-23.)

BRIGGS, CHARLES W.

Taxing income from timber. *Forest farmer*, March 1955.

BRIGHTMAN, J. A.

Trusts and taxation. *Accountant* (Eng.), v. 134, Feb. 18, 1956, p. 182-5; Feb. 25, 1956, p. 207-9.

BRIGHTON, GERALD D.

Application of cost accounting to budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, Dec. 1949. 8p. (*Special bulletin* 1949D)

BRILOFF, ABRAHAM J.

Mahon, James J., Jr., editor. Profit sharing plans: the formula requirements. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 77.

New York state income tax problems relating to decedents, estates and trusts. *New York certified public accountant*, v. 26, Oct. 1956, p. 602-7.

Supreme court finds ordinary income in futures related to business income. *Journal of taxation*, v. 4, March 1956, p. 140-2.

BRINGING in partners. Conway, Nelson.

BRISTOL, CHARLES M., JR., joint author
See Kasney, James J., and Bristol, Charles M., Jr.

BRISTOL, UNIVERSITY OF
Solomons, David. Accounting education for new responsibilities. *Accountant* (Eng.), v. 134, Jan. 28, 1956, p. 83-6; Feb. 4, 1956, p. 114-20.

BRITISH COLUMBIA, PROVINCE OF
See Canada. British Columbia, Province of

BRITISH HONDURAS
Income tax in British Honduras. Belize, Honduras, Department of taxation. (1955) 2 mimeo. pages.

BRITISH INSTITUTE OF MANAGEMENT
Accounting ratios. *Accountancy* (Eng.), v. 67, July 1956, p. 267-71.
Invoicing methods. London, British institute of management, 1956. 130p. (*Office management series 1*)
Measuring of work in the office. London, British institute of management, 1956. 20p. (*Office management series 2*)

BRITISH system of taxation. Great Britain. Central office of information.

BRITISH telephone depreciation practice. *Public utilities fortnightly*, v. 55, Feb. 3, 1955, p. 159-61.

BROAD, SAMUEL J.
Progress of auditing. *Journal of accountancy*, v. 100, Nov. 1955, p. 38-43.

BROADCASTING STATIONS
See Radio and television broadcasting

BROADENING the base of stock ownership. Dartmouth college. Amos Tuck school of business administration.

BROCK, GABRIEL
Development of the profession in Ireland. *Accountant* (Eng.), v. 135, Aug. 25, 1956, p. 182-6.

BROCK, HORACE R.
Petroleum accounting. *Journal of accountancy*, v. 102, Dec. 1956, p. 53-67.

BROCK, JOSEPH L.
Complete liquidation of a subsidiary—purchase and sale of corporate assets—collapsible corporation problems. (In Buffalo, University of, and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 55-64.)
Fagerberg, Dixon, Jr., editor. Mr. Brock makes up his mind. (Practitioners forum) *Journal of accountancy*, v. 100, Sept. 1955, p. 96-8.
Management services by local practitioners. *New York certified public accountant*, v. 25, Sept. 1955, p. 520-3.

BROCK, L. PAUL
Keeping watch over purchased material costs in the small plant. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 778-81.

BROCK, SYLVESTER W.
Income tax changes affecting individuals. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*, p. 1-8.)

BROCKBANK, A. P.
Justifying capital expenditure. *Cost accountant* (Eng.), v. 34, April 1956, p. 366-71.

BRODD, ALLEN
Auditing for obsolescence in inventories. (*The Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 7-14.

BRODIE, EDWARD F.
Auditing a client's insurance program. *Arthur Young journal*, v. 4, Oct. 1956, p. 34-8.

BRODNER, JOSEPH
Food and beverage payroll costs and control. *Transcript*, v. 13, June 1956, p. 1, 4-6; July 1956, p. 3, 7.

BRODNER, JOSEPH, CARLSON, HOWARD M., AND MASCHAL, HENRY T.
Budgeting for a food and beverage operation. *Transcript*, v. 11, Dec. 1954, p. 1, 6-7; v. 12, Feb. 1955, p. 4-5.

BRODSKY, SAMUEL
Converting ordinary assets into capital assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1173-91.)
How to convert ordinary income to capital gain. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 934-46.)
Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)
Tax refunds and how to obtain them. New York, Prentice-Hall, inc., c1955. 22p.

BRODSKY, SAMUEL AND PINCUS, I. MEYER
Case of the reappraising basis. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 675-86.

BRODSON v. UNITED STATES
Due process of law—net worth prosecution—right to accounting services (*United States v. Brodson*, 136 F. Supp. 158 (E.D. Wis. 1955).) *Fordham law review*, v. 25, Summer 1956, p. 339-43.

BRODY, GEORGE
Net operating loss deduction. *Taxes—the tax magazine*, v. 34, May 1956, p. 325-39.

BROEHL, WAYNE G., JR.
Independence in control. *Controller*, v. 23, June 1955, p. 267-9.

BROEKSMA, CORNELIUS
For internal auditors only. *Internal auditor*, v. 12, June 1955, p. 37-44.
Organization of an internal auditing department. *Internal auditor*, v. 12, Sept. 1955, p. 77-83.

BROKERS
See also Commodity brokers
Investment companies and trusts
Securities dealers

Accounting
American institute of accountants. Committee on auditing procedure. Accounting records. (In its *Audits of brokers or dealers in securities by independent certified public accountants*, c1956. p. 13-21.)
Neuner, John J. W., and Neuner, Ulrich J. Stock-brokerage accounting. (In their *Accounting systems*, ed. 2. 1955. p. 419-31.)

Auditing
American institute of accountants. Committee on auditing procedure. Audits of brokers or dealers in securities by independent certified public accountants. New York, American institute of accountants, c1956. 71p.
Blough, Carman G., editor. Audit program for securities brokers. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Nov. 1956, p. 69.
Jennings, F. H. Audit of accounts of stock and sharebrokers. *South African accountant*, v. 2, March 1955, p. 17-19.
Seybold, J. E. Audit of stockbrokers' accounts. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 469-74.

BROMELL, JOHN R.
Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1953 operating results. Washington, D.C., United States wholesale grocers' association, inc. 13p.

BROMELL, JOHN R.—(Continued)

Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1954 operating results. Washington, D.C., United States wholesale grocers' association, inc. 15p.
 Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1955 operating results. Washington, D.C., United States wholesale grocers' association, inc. 18p.

BROMLEY, JUDGE

Judge Bromley's proposals at the bar dinner. *Bar bulletin* (New York county lawyers association), v. 12, Jan. 1955, p. 142-3.

BRONSTON, BYRON E.

Gifts to or for minors. *Trusts and estates*, v. 95, Oct. 1956, p. 934-41.
 Income tax returns by an executor. *National public accountant*, v. 5, March 1955, p. 19-25.

BROOK, CROFT

Executive organization. *Cost and management* (Canada), v. 30, March 1956, p. 107-16.

BROOKE, WINSTON

Corporate accumulations. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*, p. 77-9.)

BROPHY, JAMES J.

Independent audits for insurance companies. *Journal of accountancy*, v. 101, June 1956, p. 29-33.

BROTJE, ROBERT J.

Sales and exchanges under 1954 revenue code. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 161-6.

BROUGHALL, W. H., AND PARTRIDGE, B. O.

Approach to planning a will. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 133-40.

BROUILLARD, W.

Cost accounting x common sense. *General accountant* (Canada), Jan.-Feb. 1956, p. 15-18.

BROUT, ALAN AND HOFFMAN, HAROLD M.

Some tax considerations in the drafting of wills. (Condensed from *Insurance law journal*, August 1956) *Monthly digest of tax articles*, v. 7, Oct. 1956, p. 53-7.

BROWER, PAUL

Financing a stock purchase agreement. *Management methods*, v. 9, Feb. 1956, p. 25-7.
 Retaining corporate control through 303 redemptions. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 38-44.

BROWER, RICHARD L.

What's wrong with direct verification? *Auditgram*, v. 31, July 1955, p. 19-22.

BROWN, ARTHUR A.

Internal auditor and the operations research team. (In Institute of internal auditors. *Internal auditing for profit*. 1955, p. 59-61.)

BROWN, ARTHUR A., AND PECK, LESLIE G.

How electronic machines handle clerical work. *Journal of accountancy*, v. 99, Jan. 1955, p. 31-7.

BROWN, ARTHUR C.

Daily control figures for labor and material. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 377-81.

BROWN, BRADLEY

Administration of municipal cigarette and gasoline taxes. *Municipal finance*, v. 27, May 1955, p. 149-55.

BROWN, BRADLEY B.

Know your costs; advantages of comparative studies of income and expense. *Trusts and estates*, v. 94, Nov. 1955, p. 973-5.

BROWN, DERRICK M., joint author

See Barnes, James A., and Brown, Derrick M.

BROWN, E. CARY

New depreciation policy under the income tax: an economic analysis. *National tax journal*, v. 8, March 1955, p. 81-98.
 Weaknesses of accelerated depreciation as an investment stimulus. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 495-504.)

BROWN, E. F.

Better types. *Cost accountant* (Eng.), v. 34, July 1955, p. 70-8.

BROWN, EARL F.

Staff training during the audit engagement. *Arthur Young journal*, v. 2, Jan. 1955, p. 38-44.

BROWN, GERARD S.

Facts of the life insurance premium payment test. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 727-33.

BROWN, HARRY G.

Management counseling for small business firms. *Journal of accountancy*, v. 100, July 1955, p. 36-41.

BROWN, HARRY S.

Integrated data processing. *Cost and management* (Canada), v. 30, Sept. 1956, p. 312-18.
 Review of integrated data processing equipment. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 421-7.

BROWN, J. CREE

Audit of machine records. *Accountants' journal* (N.Z.), v. 34, Feb. 1956, p. 246-9.

BROWN, JOHN E.

Mahon, James J., Jr., editor. Consistent accounting practice and income determination, by John E. Brown. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 91.

BROWN, LELAND

Effective business report writing. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 446p.

BROWN, LEO E.

Public relations of a professional society. (Address before the American society of association executives, Sept. 19, 1956) Washington, D.C., American society of association executives. 6 mimeo. pages.

BROWN, LEON B.

How to plan and draft a stock purchase agreement relating to the death of a shareholder in a closely held corporation. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956, p. 519-48.)
 What to watch for in estate planning regulations. *Trusts and estates*, v. 94, July 1955, p. 564-6, 604.

BROWN, LOUIS M.

Practicing lawyer must practice public relations, too. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 19-21, 55.
 Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955, p. 281-310.)

BROWN, PAUL G.

Distribution costing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 167-85.)

BROWN, R. HUNT

Office automation; integrated and electronic data processing. New York, Automation consultants, inc., c1955. 283p.

BROWN, RALPH S., joint author

See Bugan, Thomas G., and Brown, Ralph S.

BROWN, RALPH S., AND BROWN, WALTER R.

Uses of powers of appointment in Iowa estate planning under current tax law. *Iowa law review*, v. 40, Summer 1955, p. 607-20.

BROWN, RAY E.

Administrator's use of hospital accounting. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 13-17.)

BROWN, ROBERT O.

Addressographs on trucks and in call offices. *American institute of laundering, Service bulletin*, March 1955, no. 476. 4p.

Bookkeeping machines that save you money. *American institute of laundering, Service bulletin*, July 1954, no. 462-A.

Machine system for laundry billing. *American institute of laundering, Service bulletin*, March 1955, no. 473-A. 4p.

BROWN, ROBERT U.

Costs plague 50,000-daily; net down with more business. *Editor and publisher*, v. 89, April 7, 1956, p. 9, 74.

8th study shows small dailies did best in '54. *Editor and publisher*, v. 88, April 16, 1955, p. 7, 56.

'54 expense up, income down, cuts 'typical' daily's profit. *Editor and publisher*, April 23, 1955, p. 17, 124.

BROWN, ROY G.

Changes in deductions under the 1954 code. *Taxes—the tax magazine*, v. 33, June 1955, p. 445-9.

BROWN, RUSSELL B.

Gas consumer's stake in the depletion tax provision. *Public utilities fortnightly*, v. 57, April 26, 1956, p. 587-93.

BROWN, S. R.

Accounting and law. *Australian accountant*, v. 25, Dec. 1955, p. 500-6.

BROWN, WALTER R., joint author

See Brown, Ralph S., and Brown, Walter R.

BROWN, WILLIAM J., joint author

See Sobernheim, Rudolf and Brown, William J.

BROWN, WILLIS D.

Depreciation allowable under present income tax laws and the effect on patrons of cooperatives. *Cooperative accountant*, v. 9, Summer 1956, p. 9-12, 48.

BROWNE, DONALD

Financial management in industry. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 68-82.

BROWNE, DUDLEY E.

Controllership—key to efficiency in government; a review of the Hoover commission task force report on budget and accounting. *Controller*, v. 23, Oct. 1955, p. 477-80, 482.

BROWNE, KINGSBURY, JR.

Five-year throwback and separate share rules—utilization by the trust draftsman. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 463-77.)

BROWNING, ROBERT

Professional accountant and the family business. *Accountants' magazine* (Scot.), v. 60, May 1956, p. 249-57.

BROWNLEE, JAMES L.

Man-hour budgeting for control of clerical costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 956-65.

BROWNLEE, O. H., joint author

See Gaumnitz, R. K., and Brownlee, O. H.

BROWNNE, F. T.

Fagerberg, Dixon, Jr., editor. Inspection of a modern public accounting plant. (Practitioners forum) *Journal of accountancy*, v. 101, Jan. 1956, p. 77-8.

BRUCE, ROBERT T.

Electronic equipment—a means, not a mystery. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 255-62.

BRUCE, THOR W.

St. Louis (City of). Education, Board of. Manual—auditing department, Thor W. Bruce, auditor. Issued January 1949, rev. and enl., August 1954. St. Louis, Mo., Board of education. 146p.

BRUMMER, L. W., MILLS, E. B., AND RAY, L. F.

Putting cost accountants in their place—a case study in chemicals operations. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 566-72.

BRUMMET, R. LEE

Direct costing—should it be a controversial issue? *Accounting review*, v. 30, July 1955, p. 439-43.

BRUMMUND, WALTER H.

Shopping center leases. *Practical lawyer*, v. 1, Dec. 1955, p. 66-71.

BRUNDAGE, PERCIVAL F.

Address before a joint meeting of the American institute of accountants and the Illinois society of certified public accountants at the Palmer House, Chicago, Ill., Nov. 29, 1956. 8 mimeo. pages.

Brundage named budget director. (News report) *Journal of accountancy*, v. 101, March 1956, p. 5.

Brundage—statesman and accountant. (News report) *Journal of accountancy*, v. 99, May 1955, p. 14.

How can federal budget procedures be strengthened? (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 3-14.)

New budget director talks taxes. *Nation's business*, v. 44, May 1956, p. 36-7, 104-9.

Percival F. Brundage, Director of the budget. *Price Waterhouse review*, v. 1, March 1956, p. 58-9.

Presentation of distinguished accountant to the Accounting hall of fame. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 71-2.)

BRUNSTROM, IRVING V.

Taxation of life insurance—where do we stand now? *Nebraska law review*, v. 35, Jan. 1956, p. 376-89.

BRYANT, GEORGE K.

Equipping management controls with power steering and power brakes. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 395-403.

BRYDON, ROBERT, III

Continuing a public accounting practice. *Virginia accountant*, v. 8, Jan. 1955, p. 31-6.

BRYSON, BRADY O.

Herr, Robert R. Herr's depreciation tables; computation and comparison of depreciation allowances under the Internal revenue code of 1954; Analysis and commentary, by Brady O. Bryson. New York, Fallon publications, c1954. 244p.

1954 Internal revenue code: gains and losses on sales and exchanges. *American bar association journal*, v. 42, July 1956, p. 628-32.

BRYSAN, BRADY O., AND LEFEVRE, THOMAS V.

Tax aspects of executives' compensation. New York, Practising law institute, March 1955. 72p. (*Current problems in federal taxation*)

BUCHANAN, ROBERT

Mahon, James J., Jr., editor. Liability for negligence in failing to claim deduction? (Tax clinic) *Journal of accountancy*, v. 101, Feb. 1956, p. 85.
Mahon, James J., Jr., editor. Termination of a partnership: statute terms create conflict. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89.

BUCHANAN-DUNLOP, R.

Duty and liability of an auditor. *Accountant* (Eng.), v. 133, Nov. 19, 1955, p. 572-4.

BUCHELE, ROBERT, joint author

See Kircher, Paul and Buchele, Robert

BUCK, GEORGE B., JR.

Features of present-day pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*, ed. 2. c1956, p. 1-32.)

BUCK, HERMAN M.

Two leasehold tax problems. *Practical lawyer*, v. 1, Dec. 1955, p. 72-8.

BUCKLEY, NOEL W.

Accountants' reports for prospectuses. *Chartered accountant* in Australia, v. 26, Dec. 1955, p. 307-17.

BUCKLEY, WALLACE R., AND KEARNEY, ANTHONY F.

Acquisition of loss companies. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Dec. 1955, p. 70-2.

BUDGET and accounting; a report to the Congress, June 1955. Commission on organization of the executive branch of the government.

BUDGET, the economy and tax reduction in 1956. Committee for economic development.

BUDGETARY control, standard costing and factory administration. Cave, S. R.

BUDGETARY process in the United States. Smithies, Arthur.

BUDGETING and accounting. United States. Senate. Committee on government operations.

BUDGETING for profit, by William E. Thomas. Illinois, University of. College of commerce and business administration.

BUDGETING, forecasting, return on investment and related papers. Controllers institute of America.

BUDGETING with special reference to capital budgeting. Municipal finance officers association of the United States and Canada.

BUDGETS, BUSINESS

See also Special kinds of businesses, e.g., Schools, colleges, etc.—Budgeting

Andrus, Gerald L. Budgeting. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 5-12.

Basson, M. B. Budgetary controls. *New York certified public accountant*, v. 25, March 1955, p. 167-72.

Bennion, Edward G. Capital budgeting and game theory. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 115-23.

Bishop, Arthur N., Jr. Practical budgeting of capital expenditures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 534-44.

Brasfield, Karney A. Role of accounting in cost budgeting. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 20-31.

Burton, F. W. Use of charts for budget development. *Controller*, v. 24, Sept. 1956, p. 418-20.

Capital budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 229-302.

Cave, S. R. Budgetary control, standard costing and factory administration. London, Gee and co., Ltd., 1955. 152p.

Chambers, Thos. Budgeting and long range forecasting. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 256-65.

Controllers institute of America. Budgeting, forecasting, return on investment and related papers; presented at the 24th annual national conference. New York, Controllers institute of America, c1955. 108p.

Curran, N. J., Jr. Coordinating budgets with forecasting. (In American management association. *Charting the company's future*. c1954, p. 32-43.)

Evans, M. K. Stairway to budgetary control. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 481-91.

Fellers, Clark I. Problems of capital expenditure budgeting. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1208-17.

Frank, George W. Providing procedures to make the budget work. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1342-56.

Freeman, J. Curren. Budget as a tool for operating management and control. *N.A.C.A. bulletin*, v. 37, section 3, Aug. 1956, p. 1575-88. (1956 conference proceedings)

Gardner, Fred V. Budgetary controls and operating breakeven point in industry. (In Insurance accountants association. *Proceedings* . . . 1954. p. 16-24.)

Grubel, Frederick. Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

Hagan, Eugene P. Effective budgetary practices. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 4, p. 67-78.)

Heckert, J. Brooks. Budgeting. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 159-63.

Heckert, J. Brooks and Willson, James D. Business budgeting and control. ed. 2. New York, Ronald press co., c1955. 441p.

Hennessy, John R., and Roberson, E. I. Budget preparation from the bottom up. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 508-19.

Hill, Kenneth W. Case history in budgeting and cost control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 3-19.)

Illinois, University of. College of commerce and business administration. Budgeting for profit, by William E. Thomas. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 55p.

Jones, Donald C., and Titmas, William G. Organizational dimensions of effective budgeting—an experience. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 198-203.

Jonnes, G. S. Standard costs and budgetary control in practice. *South African accountant*, v. 3, June 1956, p. 72-9.

Leubert, Alfred O. P. How to start a budget program in an established company not used to budgeting. *New York certified public accountant*, v. 26, May 1956, p. 279-84.

Loncar, Frank E. Budgetary planning—yesterday and today. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 949-55.

Loy, Fred D. Manufacturing budgets for a process industry. *Cost and management* (Canada), v. 29, Feb. 1955, p. 70-5.

Mages, Kenneth P. Expense budgeting—the key to operating within your income. *Retail control*, v. 24, Dec. 1955, p. 33-40.

Miller, S. B. Budgetary control. *Cooperative accountant*, v. 8, Winter 1955, p. 38-42.

Norton, Frank E. Administrative organization in capital budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 291-5.

Peirce, J. L. What makes a budget work. *Illinois manufacturers' costs association monthly bulletin*, April 1955.

Peirce, Richard F. New approach to budgeting. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 49-56.

Penney, W. R. Case study in budgetary control. (In Controllers institute of America. *Budgeting, fore-*

BUDGETS, BUSINESS—(Continued)

- casting, return on investment and related papers. c1955. p. 19-32.)
- Probst, Worth. Budget as a tool for financial planning and coordination. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 123-32. (1956 conference proceedings)
- Rydbeck, V. A. Budget—measure of success. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 269-79.
- Schofield, Joseph J. "Anti-chance factor" in business. *Controller*, v. 24, June 1956, p. 269-72, 290.
- Schultz, John M. Planning capital expenditures for future earnings. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 918-24.
- Schwartz, Charles M. Budgets: their function and structure. *Transcript*, v. 13, May 1956, p. 1, 6, 8.
- Seed, A. H. Budgeting in a small hard goods manufacturing business. *Cost and management* (Canada), v. 29, Nov. 1955, p. 381-90.
- Shields, Kelvin L. Scheduled preparation of a budget program. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 343-53.
- Siddall, Kelly Y. Business budgets and forecasts. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 29-40.)
- Smith, C. Aubrey and Ashburne, Jim G. Forecast budget; Cost analysis in developing budgets and standards. (In their *Financial and administrative accounting*. 1955. p. 316-73.)
- Solomon, Ezra. Arithmetic of capital-budgeting decisions. *Journal of business* (University of Chicago), v. 29, April 1956, p. 124-9.
- Spriegel, William R. Control through the use of the budget. (In his *Industrial management*. ed. 5. c1955. Chap. 29.)
- Thomas, William E., editor. Readings in cost accounting, budgeting, and control; sponsored by and published under the auspices of American accounting association. Cincinnati, Ohio, Southwestern pub. co. c1955. 785p.
- Thompson, John M. Operating budget. *Controller*, v. 24, July 1956, p. 310-12, 340.
- Underdown, F. Onward march of costing. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 8-11.
- Villers, Raymond. Introducing budgets and long-range planning. (In his *Dynamics of industrial management*. 1954. p. 413-95.)
- White, C. M., and Dysart, James K. Leaves from a budget manual for operating personnel. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 526-33.
- Woodhead, Harry. Giving budgeting appeal to the foreman. *Controller*, v. 23, July 1955, p. 326-8.
- Cash**
- Ashburne, Jim G. Break-even analysis for cash forecasting. *Controller*, v. 23, Dec. 1955, p. 578-80.
- Hagan, Eugene P. Effective budgetary practices. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 67-78.)
- Flexible**
- Dugdale, Harry. Management accounting: consideration of flexible budgetary control and nature of overhead. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 366-7.
- Evans-Hemming, D. F. Flexible budgetary control and standard costs; cost control for management. Thiensville, Wis., Counting house pub. co., 1952. 184p.
- Gardner, Fred V. Variable budget control. *Retail control*, v. 24, Dec. 1955, p. 21-32.
- Heckert, J. Brooks and Willson, James D. Flexibility or variability of the budget. (In their *Business budgeting and control*. ed. 2. c1955. p. 47-67.)
- Lagerquist, Edward A., Jr. Refresher on flexible budgeting for departmental cost control. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 956-63.
- Osborn, Marjorie M. Graphic presentation of results under a variable budget control system. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 520-5.
- Shippen, Edward. Variable budget installation for control purposes. *Controller*, v. 23, Aug. 1955, p. 370-2.

Tuttle, Fred G. Dynamic variable cost control. *Controller*, v. 24, Feb. 1956, p. 62-5.

Sales

Heckert, J. Brooks and Willson, James D. Methods of budgeting sales; General business conditions and the sales budget; Other factors in developing sales budget; Completing the sales budget or forecast. (In their *Business budgeting and control*. ed. 2. c1955. p. 68-118.)

BUDGETS, COUNTIES

North Carolina, University of. Institute of government. Explanation of budgetary and accounting procedures prescribed by the new county fiscal control act. *Local finance bulletin, County finance bulletin* no. 4 (University of North Carolina), May 1955. 25 mimeo. pages.

BUDGETS, MUNICIPAL

- Anderson, Lynn F. Case studies of performance budgeting in Maryland, Richmond, and Boston. *Municipal finance*, v. 28, Nov. 1955, p. 67-8.
- Brighton, Gerald D. Application of cost accounting to budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, December 1949. 8p. (*Special bulletin 1949D*)
- Dietrich, O. A. Necessity for integrating capital and operating budgets. *Municipal finance*, v. 28, Nov. 1955, p. 90-3.
- Edwards, Horace H. Manager evaluates modern budget practices. *Municipal finance*, v. 29, Aug. 1956, p. 52-5.
- Elmore, Robert B. Performance budgeting in Richmond, Virginia. *Municipal finance*, v. 28, Nov. 1955, p. 77-80.
- Homer, Porter W. Program accounting and reporting. *Municipal finance*, v. 28, Nov. 1955, p. 83-6.
- International city managers' association. Municipal budget-making; Budget administration and expenditure control. (In its *Municipal finance administration*. ed. 5. 1955. p. 61-143.)
- Lally, Joseph P. Performance budgeting in Boston. *Municipal finance*, v. 28, Nov. 1955, p. 80-1.
- Lynn, Edward S. Budget preparation, budget execution, and budgetary accounting. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*. May 1955. p. 65-86.)
- Mikesell, R. M. Budgets. (In his *Governmental accounting*. rev. ed. 1956. p. 41-69.)
- Municipal finance officers association of the United States and Canada. Administrative uses of performance budgets. Chicago, Ill., Municipal finance officers association of the United States and Canada, November 1, 1954. 15p. (*Accounting publication series* no. 11-3)
- Municipal finance officers association of the United States and Canada. Budgeting with special reference to capital budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, Dec. 1, 1956. 4p. (*Special bulletin 1956H*)
- North Carolina, University of. Institute of government. Explanation of budgetary and accounting procedures prescribed by the new municipal fiscal control act. *Local finance bulletin, Municipal finance bulletin* no. 1 (University of North Carolina), May 1955. 23 mimeo. pages.
- Peterson, John A. Financing operating budgets. *Municipal finance*, v. 28, Nov. 1955, p. 87-90.
- Tenner, Irving. Budgeting. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 21-49.)
- Wood, Norman W. Long-term financial planning. *Municipal finance*, v. 29, Aug. 1956, p. 30-3.

BUDGETS, NATIONAL**Canada**

- Balls, H. R. Budgetary and fiscal accounting in the government of Canada. *Canadian tax journal*, v. 4, Jan.-Feb. 1956, p. 14-23.
- Balls, H. R. Key steps in preparing the budget. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 509-15.
- Canadian tax foundation. National finances; an analysis of the programme of revenues and expenditures of the Government of Canada 1955-56. Toronto, Canadian tax foundation. 120p.

BUDGETS, NATIONAL—(Continued)**Great Britain**

- Peacock, Alan T. Tax policy and the budget 1956. *British tax review*, June 1956, p. 65-73.
- Talbot, John E. Budget and finance bill 1956—an accountant's first impressions. *British tax review*, June 1956, p. 74-80.

United States

- Browne, Dudley E. Controllershship—key to efficiency in government; a review of the Hoover commission task force report on budget and accounting. *Controller*, v. 23, Oct. 1955, p. 477-80, 482.
- Brundage, Percival F. Address before a joint meeting of the American institute of accountants and the Illinois society of certified public accountants at the Palmer House, Chicago, Ill., Nov. 29, 1956. 8 mimeo. pages.
- Brundage, Percival F. How can federal budget procedures be strengthened? (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 3-14.)
- Commission on organization of the executive branch of the government. Budget and accounting; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 72p.
- Commission on organization of the executive branch of the government. Task force report on budget and accounting in the United States government, June 1955. Washington, D.C., Government printing office, 1955. 87p.
- Committee for economic development. Budget, the economy and tax reduction in 1956. New York, Committee for economic development, June 1956. 18p.
- Economic outlook and the fiscal needs of the federal government. (In National tax association. *Proceedings* . . . 1954. p. 57-74.)
- Kohler, Eric L., and Wright, Howard W. Budget. (In their *Accounting in the federal government*. 1956. p. 85-115.)
- Morey, Lloyd. Some questions on current discussions of federal budgeting and accounting. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 8-13.
- Rappaport, Percy. Bureau of the budget: a view from the inside. *Journal of accountancy*, v. 101, March 1956, p. 31-7.
- Recommendations on government budget and accounting from Task force of the Hoover commission. (Official releases) *Journal of accountancy*, v. 100, Sept. 1955, p. 71-2.
- Smithies, Arthur. Budgetary process in the United States. New York, McGraw-Hill book co., inc., 1955. 486p. (*Committee for economic development research study*)
- United States. Executive office of the president. Bureau of the budget. Budget of the United States government for the fiscal year ending June 30, 1956; budget message of the president and summary budget statements. Washington, D.C., Government printing office, 1955. 1210p.
- United States. Executive office of the president. Bureau of the budget. Federal budget in brief—fiscal year 1957. Washington, D.C., Government printing office, 1956. 54p.
- United States. Executive office of the president. Bureau of the budget. Your federal budget. Washington, D.C., Government printing office, Sept. 1955. 16p.
- United States. Executive office of the president. Bureau of the budget. Your federal budget 1956-1957. Washington, D.C., Government printing office, 1956. 16p.
- United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., government printing office, 1956. 250p.

BUDGETS, STATE

- Anderson, Lynn F. Case studies of performance

budgeting in Maryland, Richmond, and Boston. *Municipal finance*, v. 28, Nov. 1955, p. 67-8.

- Donaho, John A. Performance budgeting in Maryland. *Municipal finance*, v. 28, Nov. 1955, p. 69-77.
- Freeman, Roger A. Reporting and interpreting the cost of state government. *Accounting review*, v. 30, April 1955, p. 232-9.
- Tenner, Irving. Budgeting. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 21-49.)

BUDIK, FRANK M.

- Corporate divisions and estate planning. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 92-107.)
- Corporate reorganizations. *New York certified public accountant*, v. 26, Jan. 1956, p. 45-54.
- Mahon, James J., Jr., editor. Can section 381 loss carry-over apply to foreign corporations? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 84, 86.

BUEHLER, ALFRED G.

- Taxation aspects of intergovernmental fiscal relations. (In National tax association. *Proceedings* . . . 1955. p. 529-38.)

BUETOW, HERBERT P.

- President looks at the controllership function. *Controller*, v. 24, March 1956, p. 116-17, 139.
- What management expects of the internal auditing department. *Internal auditor*, v. 13, March 1956, p. 44-50.

BUFFALO, UNIVERSITY OF, AND NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- 2nd annual institute on federal and state taxation. Buffalo, N.Y., Millard Fillmore college, University of Buffalo (1956). 223p.

BUGAN, THOMAS G., AND BROWN, RALPH S.

- Partnerships and proprietorships electing to be taxed as corporations. *Chicago bar record*, v. 36, Jan. 1955, p. 169-74, 176.

BUILDING AND LOAN AND SAVINGS ASSOCIATIONS

- Rowles, Leonard B. Embezzlement controls and other safeguards for savings and loan associations. Baltimore, Md., Fidelity and deposit company of Maryland and American bonding company of Baltimore. c1956. 39p.
- Society of savings and loan controllers. Summary and publications. New York, Society of savings and loan controllers (1955). various paging.
- Spencer, Charles H. Bad debt deduction of savings and loan associations. *Accounting review*, v. 31, April 1956, p. 263-71.
- Wood, Richard T. Crimes against savings and loan associations. *Society of savings and loan controllers bulletin*, v. 1, Feb. 1956, p. 3-4.

Accounting

- Conversion to electronic accounting wasn't easy, but management is satisfied. *Savings and loan news*, v. 77, Sept. 1956, p. 20-2, 24-6.
- Fogarty, John. Branch operations of savings and loan associations. (In Society of savings and loan controllers. *Summary and publications*. (1955).)
- Lauber, Robert R. Cash forecasting made easy—Here's a presentation of technical devices to help you project cash flow. *Savings and loan news*, v. 78, Jan. 1956, p. 22-4.
- Leemon, Philmore A. Has electronic accounting really proven practical for your small association? *Savings and loan news*, v. 77, March 1956, p. 54, 56-7.
- Nozell, John L. Finds electronic accounting can work for smaller associations. *Savings and loan news*, v. 75, June 1955, p. 30-5.
- Ray, Walter J. L. Accounting procedures need constant review and change to fit your specific operations. *Savings and loan news*, v. 75, March 1955, p. 30-2.
- United States. Federal home loan bank board. Chart of accounts for federal savings and loan associations. Washington, D.C., Federal home loan bank board, April 15, 1955. 20p.

BUILDING AND LOAN AND SAVINGS ASSOCIATIONS—Accounting—(Continued)

United States savings and loan league and American savings and loan institute. Standard accounting manual for savings and loan associations. Chicago, Ill., United States savings and loan league, c1956. 95p.

Auditing

Blough, Carman G., editor. Chief examiner discusses savings and loan audits. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Jan. 1956, p. 71-3.

Bonesteel, Verne C. Item on audits corrected. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 24, 26, 28.

Illinois. Auditor of public accounts. Laws of the State of Illinois concerning savings and loan associations. Auditor's edition. Springfield, Ill., Auditor of public accounts, 1955. 125p.

Kinst, Frank J. Independent audit is an effective and productive tool of management. *Savings and loan news*, v. 78, Jan. 1956, p. 52-3.

Rothfuss, Dorothy J. Savings and loan auditor. *Woman C.P.A.*, v. 18, Dec. 1955, p. 7.

Cost accounting

Stratton, William J. Cost determination. (In Society of savings and loan controllers. *Summary and publications*. (1955).)

Examinations

Woodford, L. E. Purpose of examinations. *Society of savings and loan controllers*, v. 5, Sept. 1956, p. 1-5.

Internal auditing

Anderson, Arthur E. Internal auditing has vital new role in savings and loan business. *Savings and loan news*, v. 78, Dec. 1955, p. 42, 44-5.

Internal audit program is more than a system of routine checks. *Savings and loan news*, v. 77, Nov. 1956, p. 34-9.

United States. Federal home loan bank board. Internal audit program approved by the Federal home loan bank board. Washington, D.C., Federal home loan bank board, July 23, 1956. 4p.

Law**—Illinois**

Illinois. Auditor of public accounts. Laws of the State of Illinois concerning savings and loan associations. Auditor's edition. Springfield, Ill., Auditor of public accounts, 1955. 125p.

Statistics

United States savings and loan league. Savings and loan fact book 1954. Chicago, Ill., United States savings and loan league, c1954. 71p.

Taxation

Schlesinger, Norman E. Mortgage foreclosures by savings institutions. *Taxes—the tax magazine*, v. 33, March 1955, p. 221-4.

Society of savings and loan controllers. Outline of the income tax regulations affecting savings and loan associations. (In its *Summary and publications*. (1955).)

BUILDING CONSTRUCTION

See also Construction companies
Construction costs
Contractors

Accounting

Flax, Alex G. How to keep records on construction loans. *American builder*, v. 77, Sept. 1955, p. 164-6.

Marciniak, William L. Accounting and income tax problems of the construction industry. *California accountant*, v. 6, July 1953, p. 3-9.

Tornborgh, Bert V. Tax accounting tips for builders. *National real estate and building journal*, v. 57, March 1956, p. 38-9.

Young, McCready S. Accounting procedures to facilitate control of a major construction project. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 841-9.

Young, McCready S. Organization and accounting for a major constructive project. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 10-21.)

Finance

Flax, Alex G. How to keep records on construction loans. *American builder*, v. 77, Sept. 1955, p. 164-6.

Internal auditing

Fonorow, M. S. Auditing of construction projects. *Internal auditor*, v. 13, June 1956, p. 40-4.

BUILDING CONTRACTORS

See Contractors

BUILDING MANAGEMENT

See Real estate management

BUILDING MANAGERS' ASSOCIATION OF CHICAGO

Percentage lease; a complete manual of principles and practices. Chicago, Ill., Building managers' association of Chicago, c1955. 20p.

BUILDING MATERIAL RETAILERS

See also Lumber retailers

Statistics

Accounting corporation of America. Building materials group. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 77-80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 77-80.)

Foulke, Roy A. Ratios for lumber and building materials retailers. (In his *Diversification in business activity*. c1956.)

National cash register company. Lumber and building materials dealers. (In its *Expenses in retail businesses*. (1955.) p. 29.)

United States. Commerce, Department of. Lumber and building material dealers—1953 operating ratios. Washington, D.C., Department of commerce, March 1955. 4p. (*Business service bulletin no. 112*)

BUILDING MATERIAL WHOLESALERS**Statistics**

Foulke, Roy A. Ratios for lumber and building materials wholesalers. (In his *Diversification in business activity*. c1956.)

BUILDING, operating and evaluating a residence hall. Association of college and university housing officers.

BUILDING OWNERS AND MANAGERS ASSOCIATION OF PHILADELPHIA

Philadelphia's costs edging upward—1955 office building experience exchange report—Philadelphia. *Buildings*, v. 56, Aug. 1956, p. 34-5.

Philadelphia's costs show signs of leveling. *Buildings*, v. 55, Aug. 1955, p. 18-19.

BUILDINGS

See also Apartment houses
Office buildings
Real estate
Real estate management

Merritt, Robert L. Real estate: methods of acquisition—assets or stock? (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 235-66.)

Rubin, Raymond. "Acquiring entity: individual or corporation; use of 'dummies'; utilizing losses." (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 223-34.)

Schlesinger, Norman E. Problems of operating large structures. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 279-98.)

Schorr, Leopold. Miscellaneous problems on acquisition—timing, rentals, expenses of acquisition. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 267-78.)

BULK INVENTORIES

See Inventories—Bulk

BULLARD, NATHANIEL W.

Forfeiture under internal revenue laws. *Mississippi law journal*, v. 26, May 1955, p. 237-43. (Student comments)

- BULLOCK, CLAYTON L.**
Footnotes in financial statement preparation. *Journal of accountancy*, v. 102, July 1956, p. 39-44.
- BULLOCK, THOMAS M.**
Are we parked in a tax zone? *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 115-20.
Where there's life, there's depreciation. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 115-22.
- BUNCE, G. D.**
Auditing for management—a constructive service provided by the internal audit department. *Accountant* (Eng.), v. 134, April 14, 1956, p. 394-6.
- BUNKE, HARVEY C.**
Critical analysis of some aspects of Interstate commerce commission rate policy. *Land economics*, v. 32, May 1956, p. 134-43.
- BUNNELL, EDWARD H.**
Railroad accounting and statistics; research and fact finding as aids to management. Chicago, Ill., Watson publications, inc., c1955. 272p.
- BUNTING, J. WHITNEY, editor**
Ethics for modern business practice. New York, Prentice-Hall, inc., 1953. 269p.
- BUQUE, E. J.**
Insurance brokers' accounting. *Accountant* (Eng.), v. 134, June 9, 1956, p. 642-6.
- BURDEN**
See Cost and factory accounting—Overhead
- BUREAU OF NATIONAL AFFAIRS, INC.**
Atlas, Martin. Tax aspects of real estate transactions. Washington, D.C., Bureau of national affairs, inc., c1955. 200p.
Daily report for executives; Special supplement no. 7, IRS income tax regulations under secs. 1-38, 116 of 1954 Internal revenue code: tax on individuals and corporations (official text). Washington, D.C., Bureau of national affairs, inc. 17p. (No. 24, February 3, 1956)
Guaranteed annual wage; existing plans, employer and union approaches, bargaining strategy. Washington, D.C., Bureau of national affairs, inc., 1955. 259p.
Pensions and profit sharing. ed. 2. Washington, D.C., Bureau of national affairs, inc., c1956. 296p.
- BUREAU** of the budget. Rappaport, Percy.
- BURFORD, A. L., JR.**
Tax problems in the split-up of a partnership. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 87-108.)
- BURGESS, EUGENE W.**
National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D.C., National planning association, c1954. 112p.
- BURGESS, THOMAS, JR.**
Internal auditing as applied in a life insurance company. *New York certified public accountant*, v. 26, Sept. 1956, p. 531-6.
Methods of operating fleets. *New York certified public accountant*, v. 26, June 1956, p. 345-50.
- BURGIN, C. RODGERS**
Trends in trust compensation; a study of 30 banks' approach. *Trusts and estates*, v. 95, March 1956, p. 257-9.
- BURK, FRANK D.**
That Agran case—what does it mean? *Kansas City bar journal*, v. 31, Jan. 1956, p. 11-14.
- BURKE, ROY E.**
Viewpoint of the public accountant. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 52-61.)
- BURKHARDT, GODFREY F.**
Accounting for parishes. ed. 2, rev. Latrobe, Pa., Archabbey press, 1954. 182p.
- BURKS, PAUL**
How to use family annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 759-79.)
- BURLEW, RAYMOND E.**
Accounting problems—foreign operations. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 143-6. (1956 conference proceedings)
Processing industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 123-6. (1955 conference proceedings)
- BURLEY, ORIN E.**
National wholesale druggists' association. Facts on sales, costs and profits of service wholesale druggists 1954, by Albert B. Fisher, Jr., and Orin E. Burley. New York, National wholesale druggists' association (1954). 53p. (Bulletin no. 49)
- BURNELL, W. V.**
Three approaches to property value. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 21-5.)
- BURNET, ROBERT P.**
Recent legislation on income tax losses. *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 559-74.
- BURNS, DONALD T.**
Accounting periods and methods of accounting. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 123-52.)
Determination of partner's tax liability. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 106-20.)
- BURNS, GARRETT T.**
Tiffany label. (The) *Arthur Andersen chronicle*, v. 16, April 1956, p. 93-4.
- BURNS, JOSEPH W., AND RACHLIN, MURRAY L.**
Trial by net worth. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 121-30.
- BURNS, L. W.**
Accounting for spare parts. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 405-11.)
- BURNS, ROBERT K., joint author**
See Flanagan, John C., and Burns, Robert K.
- BURRELL, R. T., joint author**
See Cayave, C. J., Gotterson, A. R., Orchard, L. H., and Burrell, R. T.
- BURROWS, WILLIAM P.**
There is no Maginot line in tax practice. *Syracuse law review*, v. 6, Fall 1954, p. 169-82.
- BURSK, EDWARD C., editor**
Management team. Cambridge, Mass., Harvard university press, 1954. 221p.
- BURSK, EDWARD C., AND FENN, DAN H., JR., editors**
Planning the future strategy of your business. New York, McGraw-Hill book co., inc., 1956. 302p.
- BURTON, F. W.**
Use of charts for budget development. *Controller*, v. 24, Sept. 1956, p. 418-20.

BURTON, HARRY

Social accounts of the United Kingdom for 1954 and 1955. *Accounting research* (Eng.), v. 7, July 1956, p. 265-83.

BURY, WALTER M.

Mahon, James J., Jr., editor. Stock acquired under restricted stock option. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90.

BUSBY, J. WATSON

Punched card accounting for consumer credit loans. *Auditgram*, v. 31, May 1955, p. 22-4.

BUSE, C. H.

Inventory control systems. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 18-21.

BUSES

See Motor buses

BUSH, ALVIN

Income tax consequences of fluctuations in foreign exchange. *University of Illinois law forum*, v. 1955, Fall 1955, p. 595-610.

BUSINESS

American association of collegiate schools of business. Professional education for business: faculty requirements and standards. *Collegiate news and views*, v. 9, March 1956, p. 4-5, 7-9, 11, 13.

Breech, Ernest R. How did Ford do it? *Journal of accountancy*, v. 101, Feb. 1956, p. 33-7.

Bursk, Edward C., and Fenn, Dan H., Jr., editors. Planning the future strategy of your business. New York, McGraw-Hill book co., inc. 1956. 302p.

Casey, William J., and Bierman, Jacquin. Tax shelter in business. New York, Institute for business planning, inc., c1955. 193p.

Churchill, Betty C. Age and life expectancy of business firms. *Survey of current business*, v. 35, Dec. 1955, p. 15-19, 24.

Coffman, Paul B. Business climate. *Journal of accountancy*, v. 101, June 1956, p. 8; v. 102, July 1956, p. 8; Aug. 1956, p. 10; Sept. 1956, p. 10; Oct. 1956, p. 10; Nov. 1956, p. 12; Dec. 1956, p. 10.

Glos, Raymond E., and Baker, Harold A. Introduction to business; a textbook for the first course in business on the collegiate level. ed. 3. Cincinnati, Ohio, South-Western pub. co., c1955. 692p.

—Questions and problems. ed. 3. c1955. 140p.

Knauth, Oswald. Business practices, trade position, and competition. New York, Columbia university press, 1956. 181p.

National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D.C., National planning association, c1954. 112p.

National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.

National planning association. United States business performance abroad—case study of Sears, Roebuck de Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.

National planning association. United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D.C., National planning association, March 1955. 91p.

New Journal service: Business weather reports. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 28.

New York stock exchange. Who owns American business? 1956 census of shareowners. New York, New York stock exchange, 1956. 32p.

Raymond, Thomas Cicchino. Problems in business administration; analysis by the case method. New York, McGraw-Hill book co., inc., 1955. 373p.

Scovil, E. G. Systems for expanding businesses. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 192-204.)

Smith, George Albert and Christensen, C. Roland. Policy formulation and administration; a case-book of top-management problems in business. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1955. 749p.

United States. Commerce, Department of. Business statistics. 1955 edition. Washington, D.C., Government printing office, 1955. 339p. (*Supplement to the Survey of current business*)

Effect of taxation

See Taxation, United States—Effect on business

Form of organization

See also Corporations

Partnerships

Proprietorships

Adopting a favorable form of organization for a new enterprise. *L.R.B. & M. journal, Tax supplement*, v. 2, Nov. 15, 1956, p. 1-4.

Boughner, Jackson L. Tax advantages in incorporating the small business. *Illinois bar journal*, v. 44, Jan. 1956, p. 300-10.

Boughner, Jackson L. Tax problems in forming a corporation. (Condensed from *Chicago bar record*, May 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 1-10.

Boughner, Jackson L. Tax problems of the buyer of a going corporate business under the 1954 code. *Journal of taxation*, v. 5, July 1956, p. 2-7.

Brabson, George D. When a business body will be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 3-26.)

Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 281-310.)

Carswell, Roger E. To incorporate or not to incorporate? *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 420-3. v. 4, Jan.-Feb. 1956, p. 51-5.

Clinic on tax planning in organizing and operating a corporation. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 141-66.)

Connolly, James Noone. Election of certain partnerships and proprietorships as to taxable status. *Tax executive*, v. 7, April 1955, p. 39-48.

Fillman, Jesse R. New considerations in electing the type of business organization. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 676-99.)

Guthmann, Harry G., and Dougall, Herbert E. Legal forms of business organization: the sole proprietorship, the partnership, and the corporation; the business trust; the joint-stock company; modifications of the partnership. (In their *Corporate financial policy*. ed. 3. 1955. p. 9-42.)

Lanigar, Mary E. Doing business as a corporation, partnership, joint venture, etc. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 98-108.)

Lanigar, Mary E. Doing business as partnership or corporation. *Journal of accountancy*, v. 99, May 1955, p. 48-53.

Lasser, J. K. Should your business be a proprietorship, partnership, corporation, or some other form? (In his *How to run a small business*. ed. 2. 1955. p. 142-64.)

McLean, J. M., and Wright, H. P. Advantages and disadvantages of incorporating a business. *Canadian journal of accountancy*, v. 5, Dec. 1955, p. 43-5. *General accountant* (General accountants association), May-June 1956, p. 1-3.

McNaughton, John T. To be taxed as a corporation. *Taxes—the tax magazine*, v. 33, April 1955, p. 253-7.

Moore, Carl L. Should your business be taxed as a corporation? *Taxes—the tax magazine*, v. 33, April 1955, p. 258-64.

O'Neal, F. Hodge. Molding the corporate form to particular business situations: optional charter clauses. *Vanderbilt law review*, v. 10, Dec. 1956, p. 1-53.

BUSINESS—Form of organization—(Continued)

Prather, Charles L. Corporation and special forms of business organization. (In his *Financing business firms*. 1955. p. 35-57.)

Research institute of America. Partnership or corporation under today's tax rates. New York, Research institute of America, July 1955. 39p.

Richardson, Mark E. Choosing the form of doing business. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 47-50.)

Stock, Leon O., and Schlaffer, Alex. Should a stock exchange member firm incorporate? (Proceedings of the Pace College tax forum, June 8 and 10, 1953) New York, Pace college (1953). 19p. plus illustrations.

Sugarman, Norman A. Organization of a corporation: new considerations under the Internal revenue code of 1954. *Western Reserve law review*, v. 6, Summer 1955, p. 333-83.

Tax considerations in switching from a partnership to a corporation. *Journal of taxation*, v. 4, Jan. 1956, p. 46-50.

Townsend, Wayne L. Selecting the appropriate business unit—Kansas and Missouri. *University of Kansas law review*, v. 4, May 1956, p. 487-511.

Van Gorkom, J. W. General comparison of the corporate and partnership forms of operating a business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 84-9.)

Whitted, J. C. Tax elusiveness of corporate identity. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 613-18.

Government ownership

See Government ownership of business and industry

Government regulation

See also Labor—Law and regulation
Public utilities—Government regulation

Koontz, Harold and Gable, Richard W. Public control of economic enterprise. New York, McGraw-Hill book co., inc., 1956. 851p.

Large scale

See also Competition
Consolidations and mergers
Holding companies and subsidiaries

Ownership by stockholders

See Stockholders

Statistics

Accounting corporation of America. Mail-me-Monday barometer of small business. 1954 yearbook edition. San Diego, Calif., Accounting corporation of America, April 1955. 94p. (v. 6, no. 4)

—Same. 1955 yearbook edition. April 1956. 94p. (v. 7, no. 4)

Dun and Bradstreet, inc. Compass points of business. *Dun's review and modern industry*, quarterly issues beginning with Feb. 1955.

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.

Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

BUSINESS, RE-LOCATION

See Plant location

BUSINESS ACCOUNTING v. TAX ACCOUNTING

See Tax accounting v. business accounting

BUSINESS AUDIT

See Management audit

BUSINESS budgeting and control. Heckert, J. Brooks and Willson, James D.**BUSINESS BUDGETS**

See Budgets, Business

BUSINESS climate. Coffman, Paul B.**BUSINESS COMBINATIONS**

See Combinations

BUSINESS CONSULTANTS

See also Accountancy profession—Relation to business and management
Accountants' office—Services

Association of consulting management engineers. How the management consulting profession serves American business. New York, Association of consulting management engineers, no date. not paged.

BUSINESS CONTINUITY

See Accountants' office—Continuing a practice

Continuing a business

BUSINESS CYCLES

Baxter, W. T. Accountant's contribution to the trade cycle. *Economica*, May 1955, p. 99-112. Reprint.

Cerf, Alan Robert. Inflation, inventory valuation methods and business cycles. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 344-55.

Dauten, Carl A. Business fluctuations and forecasting. Cincinnati, Ohio, South-Western publishing co. c1954. 518p.

Moffitt, David S. Fixed cost control to permit cycle analysis. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1465-7.

Seidman, Frank E. We are in a new boom. *Retailing daily*, June 9, 1955. Reprint.

Slichter, Sumner H. Have we conquered the business cycle? *Trusts and estates*, v. 95, Feb. 1956, p. 147.

BUSINESS education for competence and responsibility. Carroll, Thomas H.**BUSINESS electronics reference guide.** Controllership foundation, inc.**BUSINESS ETHICS**

Bunting, J. Whitney, editor. Ethics for modern business practice. New York, Prentice-Hall, inc., 1953. 269p.

Ward, A. Dudley. American economy—attitudes and opinions. New York, Harper and brothers, c1955. 199p.

BUSINESS FAILURES

See also Bankruptcy

Liquidations and receiverships

Business failures. *Dun's review and modern industry*, v. 67, May 1956, p. 33-4.

Dun and Bradstreet, inc. Failure record through June, 1955; a comprehensive failure study by location, by industry, by age. New York, Dun and Bradstreet, inc. not paged.

Dun and Bradstreet, inc. Why businesses fail—classification of causes of business failures, 1954. *Dun's review and modern industry*, v. 65, March 1955, p. 33, 35.

Dun and Bradstreet, inc. Why businesses fail—classification of causes of business failures, 1955—based on opinions of informed creditors and information in Dun and Bradstreet's credit reports. New York, Dun and Bradstreet, inc. 1p.

Dun and Bradstreet, inc. Why did 11,086 businesses fail in 1954? New York, Dun and Bradstreet, inc. folder.

MacDougall, Colville. Failures among contractors. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 27.

Management approach to risk problems. *Dun's review and modern industry*, July 1955, p. 47, 49.

BUSINESS failures. *Dun's review and modern industry*, v. 67, May 1956, p. 33-4.**BUSINESS fluctuations and forecasting.** Dauten, Carl A.**BUSINESS FORECASTING**

See also Budgets, Business

Prospectuses

Statements, Financial—Pro forma

Abel, Clarence. Case in monthly and annual forecasting. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1293-1303.

Abramson, Adolph G., and Mack, Russell H., editors. Business forecasting in practice: principles and cases. New York, John Wiley and sons, inc., c1956. 275p.

BUSINESS FORECASTING—(Continued)

- American management association. Charting the company's future; guides to successful planning, forecasting, and control. New York, American management association, c1954. 52p. (*Financial management series no. 108*)
- Chambers, Thomas. Budgeting and long range forecasting. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 256-65.
- Controllers institute of America. Budgeting, forecasting, return on investment and related papers; presented at the 24th annual national conference. New York, Controllers institute of America, c1955. 108p.
- Curran, N. J., Jr. Coordinating budgets with forecasting (In American management association. *Charting the company's future*. c1954. p. 32-43.)
- Dauten, Carl A. Business fluctuations and forecasting. Cincinnati, Ohio, South-Western publishing co., c1954. 518p.
- Dowd, C. R. Four steps to useful forecasting. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 911-17.
- Fischer, William M. Forecasting the cash balance. *Cost and management* (Canada), v. 30, Nov. 1956, p. 379-88.
- Gould, J. D. Business forecasting. *Cost accountant* (Eng.), v. 34, Sept. 1955, p. 122-7.
- How to go broke . . . while making a profit—that's why companies go for cash forecasts. *Business week*, April 28, 1956, p. 46-8, 50, 52.
- Luedicke, Heinz E., editor. How to forecast business trends; a special report for executives. New York, Journal of commerce, c1954. 120p.
- Lykken, Henry G., Jr. Reducing over-all costs: some production department approaches—working through first-line supervision—a systematic plan of expense forecasting. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 97-104.)
- National bureau of economic research. Studies in income and wealth, v. 17; Short-term economic forecasting, by the Conference on research in income and wealth. Princeton, N.J. Princeton university press, 1955. 506p.
- Nemeyer, S. Lloyd. Long range planning—a management must. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 309-17.)
- Newbury, Frank D. Business forecasting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 8. p. 3-30.)
- Roos, Charles F. Problems of business forecasting and the outlook for business. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 1-13.
- Siddall, Kelly Y. Business budgets and forecasts. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 29-40.)
- Stevens, E. F. Business forecasting. *Cost and management* (Canada), v. 30, June 1956, p. 232-8.
- Stiles, Kenneth. Capital expenditures; perpetuating the past or forecasting the future? *Journal of accountancy*, v. 102, Sept. 1956, p. 37-9.

BUSINESS forecasting in practice. Abramson, Adolph G., and Mack, Russell H., editors.

BUSINESS FORMS

See Business—Form of organization
Forms

BUSINESS INCOME

See Income

BUSINESS information. Manley, Marian C.

BUSINESS insurance. White, Edwin H.

BUSINESS INTERRUPTION INSURANCE

See Insurance, Business interruption

BUSINESS LAW

See Commercial law

BUSINESS law. Bergh, Louis O., and Conyngton, Thomas.

BUSINESS law—principles and cases. Lusk, Harold F.

BUSINESS LOCATION

See Plant location

BUSINESS MANAGEMENT

See Management

BUSINESS PAPERS

See Magazine publishers
Negotiable instruments

BUSINESS POLICY

See Business
Management

BUSINESS practices, trade position, and competition. Knauth, Oswald.

BUSINESS PURCHASE AGREEMENTS

See Purchase agreements

BUSINESS REPORTS, INC.

Casey, William J., Lasser, J. K., and Walsh, Eugene P. Tax shelter for the family 1955. Roslyn, N. Y., Business reports, inc., 1955. 189p.

Lasser, J. K., tax institute and Cunliffe, John D. J. K. Lasser's treasury of tax saving ideas. Larchmont, N. Y., Business reports, inc., c1956. 190p.

BUSINESS SEPARATIONS

See also Branches

Holding companies and subsidiaries

Accounting

Powell, Weldon. Business separation. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

BUSINESS SOURCES

International council of industrial editors. Source material directory. Stillwater, Okla., Reference and resource library, Oklahoma A. and M. college, 1956. 19p.

Manley, Marian C. Business information; how to find and use it. New York, Harper and brothers, c1955. 265p.

Special libraries association. Handbook of commercial financial and information services, compiled by Walter Hausdorfer, ed. 5. New York, Special libraries association, 1956. 229p.

Wasserman, Paul. Information for administrators; a guide to publications and services for management in business and government. Ithaca, N. Y., Cornell university press, c1956. 375p.

BUSINESS statistics. 1955 biennial edition. United States. Commerce, Department of.

BUSINESS taxation in Sweden. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 277-9.

BUSINESS tools for service station dealers. American petroleum institute.

BUSINESS views on the U.S. government's role. United States. Commerce, Department of.

BUSINESS WEATHER REPORTS

New Journal service: Business weather reports. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 28.

BUSINESSPAPER PUBLISHERS

See Magazine publishers

BUTLER, SAM

Mahon, James J., Jr., editor. Limitation on partner's share of a partnership loss. (Tax clinic) *Journal of accountancy*, v. 101, May 1956, p. 83.

Wage continuation plans and retirement income. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 86-93.)

BUTLER, W. R.

Cents-less accounting can be applied to all utility accounting systems. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 281-9.)

BUTTE, WOODFIN L.

Doing business in foreign countries. *Louisiana law review*, v. 16, June 1956, p. 714-24.

BUTTER AND EGGS

See also Cheese
Creameries
Dairy farms
Poultry

BUTTON, R. H.

What is true and fair? a critical review of present accounting standards. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 56-72.)

BUY-AND-SELL AGREEMENTS

See Purchase agreements

BUY OR MAKE

See Make or buy

BUYING AND SELLING A BUSINESS

See also Taxation, United States—Purchases and sales

Best, John C. How to buy a company. *Dun's review and modern industry*, v. 65, March 1955, p. 37-8, 104.

Boughner, Jackson L. Tax problems of the buyer of a going corporate business under the 1954 code. *Journal of taxation*, v. 5, July 1956, p. 2-7.

Couldery, Frederick A. J. Investigations for purchase. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 3-6; Jan. 8, 1955, p. 34-7.

Dale-Harris, R. B. Reports on investigations. *Canadian chartered accountant*, v. 68, March 1956, p. 209-12.

Grogan, Waller. How businessmen should buy property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 715-39.)

Kane, C. Vernon. Case study—how to buy a hotel. *Horwath hotel accountant*, v. 36, April 1956, p. 4-6.

Langdon, John. Tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 323-8.

Lasser, J. K. How to buy an established business. (In his *How to run a small business*, ed. 2. 1955. p. 133-41.)

Lasser, J. K. Reports on proposed purchase of a business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 3. p. 3-19.)

Leach, Campbell W. More tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 435-8.

Manno, Vincent J. Four practical formulae for evaluating a daily newspaper for sale or taxes. *Newspaper controller*, v. 9, March 1956, p. 2, 8.

Menadue, W. H. Leases, goodwill and other assets in connection with the sale of a business. *Accountants and secretaries' educational journal* (Aus.), v. 2, Oct. 3, 1956, 16p.

Modwell, A. E. Purchasing a business. *Accountants' journal* (N.Z.), v. 33, March 1955, p. 269-70.

Moore, James A., and Dohan, David H. W. Sales, churches, and monkeyshines. *Tax law review*, v. 11, Jan. 1956, p. 87-111.

Ratner, Morris. Examination of financial statements in connection with the purchase of real estate. *New York certified public accountant*, v. 25, Oct. 1955, p. 572-8.

Richardson, Baxter K. Buying corporation with large earned surplus; two types of transactions. *Journal of taxation*, v. 4, June 1956, p. 334-5.

Smith, Lancelot J. Purchase and sale of a business. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 250-2.

Uriell, Frank H. Purchases and sales of corporate businesses. *Taxes—the tax magazine*, v. 33, Dec.

1955, p. 948-54. (*University of Chicago—8th annual Federal tax conference*)

Wolfe, Paul V. Selling an entire business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1043-69.)

Young, J. Nelson. Tax considerations in the sale of a small business. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 793-803.

BY-PRODUCTS

See Cost and factory accounting—Joint costs
Products

BYER, SAMUEL

Net worth technique for determining income. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1053-71.)

Techniques in foundation organization: kinds: qualifications: relations with Internal revenue service. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1-18.)

BYERLY, RICHARD A.

Accountant of the future. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 30-5.)

BYRD, KENNETH F.

North American commentary. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 7-8. For later issues, see index of the *Accountant*.

BYWATER, GEORGE P.

What the banker wants from the certified public accountant. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 9-17.)

CCH CANADIAN LIMITED

Canadian master tax guide; ed. 10, September 1954, based upon the Income tax act, R.S.C. 1952 as amended with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. Toronto, CCH Canadian limited (1955). 335p.

Canadian master tax guide—based upon the Income tax act with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. ed. 11. Toronto, CCH Canadian limited, 1956. 376p.

Report to the Minister of finance by the Sales tax committee. Toronto, CCH Canadian limited, 1956. 15p.

C.I.T. case. Levy, Saul.**C.I.T. FINANCIAL CORPORATION v. GLOVER**

Accounting firm upheld. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 5-6.

Eddy, J. P. Accountants' liability. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 294-6.

Levy, Saul. Accountant's legal responsibility—where we stand today. *New York certified public accountant*, v. 26, Jan. 1956, p. 17-18.

Levy, Saul. C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.

CPA and his client. American institute of accountants.

C.P.A. and the credit executive: their responsibilities to each other and to the business community. (Forum co-sponsored by New York credit and financial management association and the New York state society of certified public accountants) *Credit executive*, v. 48, Feb. 1955, p. 3-34.

CPA EMERGENCY COMMITTEE REPORT

Stern, Henry L. C.P.A. emergency committee report. New York, American institute of accountants (1955). 11 mimeo. pages.

CPA encounters pressure to falsify withholding data; actual case a warning. *Journal of taxation*, v. 5, Oct. 1956, p. 206-7.

C.P.A. exam results. *Indiana certified public accountant*, April 1956, p. 2.

CPA examination results released by Pennsylvania state board of examiners. *Pennsylvania CPA spokesman* (Pennsylvania institute of certified public accountants), v. 26, April 1956, p. 1, 3.

C.P.A. EXAMINATIONS

See Examinations, C.P.A.

CPA firm wins suit for fee; unauthorized-practice-of-law defense fails. *Journal of taxation*, v. 3, Aug. 1955, p. 83-8.

CPA handbook, edited by Robert L. Kane, Jr. American institute of accountants.

C.P.A. in his community. Cunningham, W. C.

C.P.A. LEGISLATION

See Accountancy law and legislation

C.P.A. review manual. Miller, Herbert E., editor.

C.P.A. STANDARDS

See Accountancy profession
Accountants—Qualifications
Examinations, C.P.A.

CPA theory review. Daniels, Howard M.

CPAs and fiduciary accounting. Tanguy, Lewis L.

CPAs call for independent, high-level commission to study income tax structure. *Journal of taxation*, v. 5, Oct. 1956, p. 240-4.

CPA's changing practice. Bevis, Herman W.

CPA's ethics problem when erroneous return discovered. *Journal of taxation*, v. 2, May 1955, p. 273.

CPAs in professional societies (as of Aug. 31, 1955). *CPA* (American institute of accountants), Jan. 1956, p. 8-9.

CPA's position in tax practice. Carey, John L.

CPA's practice before federal agencies. *Journal of taxation*, v. 2, March 1955, p. 137-8.

CPAs praise Griswold's tax-practice ideas, but see difficulties in some areas. *Journal of taxation*, v. 2, May 1955, p. 271-3.

CPA's survey reveals flaws in handling of cases by Revenue service personnel. *Journal of taxation*, v. 5, July 1956, p. 38-9.

CADES, MILTON

Taxpayers rights in tax fraud cases. *National public accountant*, v. 6, July 1956, p. 6-9.

CADMUS, BRADFORD

Auditing the purchasing department. *Internal auditor*, v. 12, Sept. 1955, p. 6-14.

CAFFYN, HAROLD R.

On whom lies the burden of proof? *New York certified public accountant*, v. 25, July 1955, p. 387-8. Professional conduct—up-to-date. *New York certified public accountant*, v. 26, May 1956, p. 277-8.

CAHN, LEON S., joint author

See Hanaw, Justin J., and Cahn, Leon S.

CALDWELL, JOHN E., joint author

See Templin, Mervin E., and Caldwell, John E.

CALDWELL, ROBERT

What can you carry over? *Journal of taxation*, v. 3, Sept. 1955, p. 171.

CALENDAR

Achelis, Elisabeth. Calendar change—a challenge. *Journal of calendar reform*, v. 25, Dec. 1955-Jan. 1956, p. 213-19.

McDade, Thomas M. Controller's interest in the world calendar. *Controller*, v. 23, Aug. 1955, p. 377-9.

Melzer, James P. 13 month accounting period—a case study. *Hospital accounting*, v. 10, Jan. 1956, p. 5-7.

Mitchell, Walter, Jr. Profits from a better calendar; a business-industry study. *Journal of calendar reform*, v. 25, March 1955, p. 11-45.

Muenze, Arthur K. Modern calendar for our modern economy. *Illinois certified public accountant*, v. 18, Spring 1956, p. 11-14.

National association of cost accountants. Modifying the calendar to meet business needs; a summary of practice. New York, National association of cost accountants, June 1956. 23p. (*Accounting practice report*, no. 3)

Novaro, Frank. New calendar. *Connecticut CPA*, v. 19, March 1956, p. 2-3.

Scott, Thomas A. This fixed calendar business. *Controller*, v. 24, April 1956, p. 148, 150-1.

Thomas, H. Beverley. Interim accounting periods—advantages of a decimal division of the year. *Accountant* (Eng.), v. 135, Nov. 10, 1956, p. 483-6.

CALIFANO, ALFRED N.

Case study: Country club X. *Horwath hotel accountant*, v. 35, Jan. 1955, p. 4-5.

Controlling food departmental costs. *Horwath hotel accountant*, v. 35, Dec. 1955, p. 4-5.

CALIFORNIA. COUNTY OF LOS ANGELES. MUNICIPAL COURT

Agran, plaintiff, vs. Shapiro, defendant; memorandum opinion no. 19843, May 31, 1955. 12 typewritten pages.

Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. (Official releases) *Journal of accountancy*, v. 100, July 1955, p. 72-5.

CALIFORNIA. COUNTY OF LOS ANGELES. SUPERIOR COURT

Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior court C. A. no. 8212, Los Angeles Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants). February 9, 1954. 15p.

CALIFORNIA. COUNTY OF LOS ANGELES. SUPERIOR COURT. APPELLATE DEPARTMENT

Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.

Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al, defendants and respondents; Superior court no. Civ. A. 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17. *Journal of accountancy*, v. 102, Nov. 1956, p. 75.

CALIFORNIA. FINANCE, DEPARTMENT OF. AUDITS DIVISION

Content of audit reports on examinations of the books and records of California school districts. Sacramento, Calif., Audits division, Department of finance, April 30, 1956. 7p. and exhibits. Selected list of audit procedures applicable to examinations of California school districts (to be used as a guide or check list in planning programs for particular situations). Sacramento, Calif., Audits division, Department of finance, revised April 30, 1956. various paging.

CALIFORNIA. JOINT LEGISLATIVE BUDGET COMMITTEE

Price Waterhouse and co. Accounting and auditing for the State of California; a survey for the joint legislative budget committee. 3 sections. Sacramento, Calif., Joint legislative budget committee, 1954. various paging.

Section 1—Recommendations and report

Section 2—Accounting and auditing in selected departments

Section 3—Financial statements—June 30, 1953

CALIFORNIA. PUBLIC WORKS, DEPARTMENT OF

Method of handling and accounting toll tickets on the San Francisco-Oakland bay bridge. San Francisco, Calif., Department of public works, 1954. 2 typewritten pages.

CALIFORNIA. U. S. DIST. COURT

Ownership of accountant's working papers (In the Matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters U.S. Dist. Ct., No. Dist. Calif., So. Div., Misc. No. 421, July 11, 1956). (Official releases) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

CALIFORNIA, UNIVERSITY OF. BUREAU OF PUBLIC ADMINISTRATION

McCarthy, John F. Survey of state taxes. Berkeley, Calif., University of California, Bureau of public administration, Feb. 1955. 63p.

CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Accounting principles for social service organizations. *California certified public accountant*, v. 24, Aug. 1956, p. 29-32.

Fifth annual tax accounting conference, 1954. San Francisco, Calif., California society of certified public accountants, c1954. 148p.

Sixth annual tax accounting conference, 1955. San Francisco, Calif., California society of certified public accountants, c1955. 154p.

Society's public relations program. *California certified public accountant*, v. 22, Feb. 1955, p. 16-22.

CALKINS, FRANK S.

Report of the Middle Atlantic states auditing panel discussions. *Virginia accountant*, v. 9, Oct. 1955, p. 13-16; Jan. 1956, p. 27-31; April 1956, p. 29-33.

CALLABY, FRANKLIN A.

Accounting for human nature: management accounting in action. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 353-60.

CALLAGHAN AND COMPANY

What is the section in the revenue code of 1954; find it at a glance. Chicago, Ill., Callaghan and co. (1955). 21p.

CALLAHAN AND HOLLOWELL

Special report on results of renegotiation: a record of how 69 defense contractors fared with the Renegotiation board. Washington, D. C., Callahan and Hollowell, c1956. 97p.

CAMERA RETAILERS

See Photographic supply retailers

CAMERON, E. D.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

CAMPBELL, D. G., AND PREST, W. W.

Costing system for a high power research reactor. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 95-104.

CAMPBELL, DONALD F., JR.

Social security act: twenty years experience. *Journal of accountancy*, v. 102, Aug. 1956, p. 27-34.

CAMPBELL, GEORGE K.

Audit methods where punched cards are used. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 214-17.)

CAMPBELL, HOWARD A.

Integrated data processing. *Auditgram*, v. 32, Oct. 1956, p. 10, 12-15.

CAMPBELL, HUGH J., AND LIBERMAN, JAMES B.

Physician's federal income tax guide for the prepara-

tion of 1955 returns and 1956 estimates, 1956 ed., edited by Henry D. Shereff. Great Neck, New York, Channel press, inc., c1955. 94p.

CAMPBELL, J. D., AND GAINER, W. D.

Trends in Canadian corporate financing since 1948. *Cost and management* (Canada), v. 30, Oct. 1956, p. 343-9.

CAMPBELL, JOHN J.

Case against (state) withholding. (In National tax association. *Proceedings* . . . 1955. p. 496-502.)

CAMPBELL, JOSEPH

Government's challenge to the profession. *New York certified public accountant*, v. 23, July 1955, p. 389-96.

CAMPBELL, L. E.

Responsibility of the internal auditor for procedures. *Accounting review*, v. 30, Jan. 1955, p. 86-8.

CAMPBELL, MORRIS

Advanced system design and installation—a case study in expanding services. *Louisiana certified public accountant*, v. 17, Oct. 1956, p. 5-9.

CAMPFIELD, WILLIAM L.

Experiences in extension of staff training to in-charge auditors. *Accounting review*, v. 30, April 1955, p. 293-7.

Toward raising the sights of the profession. *Illinois certified public accountant*, v. 18, Spring 1956, p. 3-10.

CAN MANUFACTURERS

American management association. Charting the company's future; guides to successful planning, forecasting, and control. New York, American management association, c1954. 52p. (*Financial management series no. 108*)

CANADA

Chapter 53; an act respecting Dominion companies. Ottawa, Queen's printer, 1952. 115p.

CANADA, ALBERTA, PROVINCE OF

Companies act (office consolidation) (being Chapter 240 of the Revised statutes of Alberta, 1942, with amendments up to and including, 1955.) Edmonton, Printer to the Queen's most excellent majesty, 1956. 202p.

CANADA. AUDITOR-GENERAL

Stevenson, Ian. Auditor general—financial watchdog of Parliament. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 399-403.

CANADA. BRITISH COLUMBIA, PROVINCE OF

Companies act. Victoria, Printer to the Queen's most excellent majesty, 1955. 155p.

CANADA, MANITOBA, PROVINCE OF

Companies act; being Chapter 43 of the Revised statutes of Manitoba, 1954. v. 1. Winnipeg, Queen's printer for Manitoba. 108p.

CANADA. NEW BRUNSWICK, PROVINCE OF

Revised statutes of New Brunswick 1952; chapter 33, companies act; with 1953 and 1954 amendments. Fredericton, N. B., Queen's printer. various paging.

CANADA. NEWFOUNDLAND, PROVINCE OF

Revised statutes of Newfoundland 1952; chapter 168, the Companies act. St. Johns, Newfoundland, Queen's printer, 1953. 128p.

CANADA. NOVA SCOTIA, PROVINCE OF

Companies act; chapter 41 Revised statutes of Nova Scotia 1954. Halifax, Queen's printer, 1954. 129p. Public accountants act; Chapter 231, Revised statutes of Nova Scotia 1954. Halifax, Queen's printer, 1954. 8p.

CANADA. ONTARIO, PROVINCE OF

Corporations act, 1953; Corporations information act, 1953; Mortmain and charitable uses act and Corporation securities registration act. Toronto, Queen's printer, 1955, 190p. and index.

CANADA. PRINCE EDWARD ISLAND, PROVINCE OF

Companies act; revised statutes 1951—chapter 26 and "an act to amend the companies act" 1952, 1953, 1956. Charlottetown, Queen's printer.

CANADA. QUEBEC, PROVINCE OF

Quebec companies acts. Quebec, Secretary of the Province, 1954. 196p.

CANADA. SASKATCHEWAN, PROVINCE OF

Chapter 124; an act respecting companies. Regina, Queen's printer.

CANADIAN accounting practice. Leonard, W. G., and Beard, Frank W.**CANADIAN BAR ASSOCIATION AND CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS**

Recommendations on the income tax. *Canadian chartered accountant*, v. 68, March 1956, p. 213-24.

CANADIAN BAR ASSOCIATION, joint author

See Canadian institute of chartered accountants and Canadian bar association

CANADIAN BROADCASTING CORPORATION

Carswell, Roger E. C.B.C. finances. *Canadian tax journal*, v. 4, May-June 1956, p. 198-207.

CANADIAN income tax. Young, Arthur, and company.**CANADIAN income tax**; an explanation. Young, Arthur, and company.**CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS**

Annual report 1954-1955. Toronto, Canadian institute of chartered accountants. not paged.

Annual report 1955-1956. Toronto, Canadian institute of chartered accountants. 15p.

Directory of chartered accountants in Canada, 1956. Toronto, University of Toronto press (Published for the Canadian institute of chartered accountants), c1956. 289p.

Financial reporting in Canada; first annual summary of financial reports published by industrial and mercantile companies in Canada 1953 and 1954. Toronto, Canadian institute of chartered accountants, October 5, 1955. 71p.

Waller, Robert E. Oil accounting; principles of oil exploration and production accounting in Canada. Toronto, University of Toronto press (Published for the Canadian institute of chartered accountants), c1956. 99p.

Committee on accounting and auditing research

Accounting research bulletin no. 11, August 1955—Surplus. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 208-10.

Accounting research bulletin no. 12 (superseding Bulletin no. 3) August 1956—Loss-carry-over tax credits. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 179-80.

Macpherson, L. G. Why a bulletin on surplus?—an explanatory comment. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 210-12.

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS, joint author

See Canadian bar association and Canadian institute of chartered accountants

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS AND CANADIAN BAR ASSOCIATION

Recommendations on the income tax act and excise tax act. *Canadian chartered accountant*, v. 66, March 1955, p. 181-90.

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS AND PROVINCIAL INSTITUTES OF CHARTERED ACCOUNTANTS

Officers, councils and members, 1954-55. Toronto, Canadian institute of chartered accountants. 199p.

CANADIAN master tax guide. CCH Canadian limited.

CANADIAN TAX FOUNDATION

Data papers: sales tax; death duties. Toronto, Canadian tax foundation. 28p. (1955 tax conference)

National finances; an analysis of the programme of revenues and expenditures of the Government of Canada 1955-56. Toronto, Canadian tax foundation. 120p.

National finances; an analysis of the programme of revenues and expenditures of the Government of Canada, 1956-57. Toronto, Canadian tax foundation. 148p.

Report of proceedings of the eighth annual tax conference at Montreal, November 15-16, 1954. Toronto, Canadian tax foundation. 153p.

Report of proceedings of the ninth annual tax conference, November 7-8, 1955. Toronto, Canadian tax foundation. 331p.

Retirement schemes for the self-employed and revenue costs. *Canadian chartered accountant*, v. 69, July 1956, p. 54-8.

Sales tax committee—submission to Sales tax committee by the Canadian tax foundation. Toronto, Canadian tax foundation, October 1955. 26p.

Submission to Sales tax committee by the Canadian tax foundation. Toronto, Canadian tax foundation, October 1955. 26p.

Tax management in Canadian companies—report on questionnaire. *Tax memo*, Oct. 1956, no. 13.

Taxes and traffic; a study of highway financing. Toronto, Canadian tax foundation, June, 1955. 158p. (*Canadian tax papers*, no. 8)

CANADIAN TAX FOUNDATION

CCH Canadian limited. Report to the Minister of finance by the Sales tax committee. Toronto, CCH Canadian limited, 1956. 15p.

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Perry, J. Harvey. Taxes, tariffs, and subsidies; a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.

CANADIAN taxation and foreign investment. de la Giroday, Jean Boyer.**CANARY, HAL**

Fringe benefits to employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 465-76.)

CANDY

See Confectionery

CANE, MYLES A.

Statutory abatement under the federal tax laws. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 845-50.

CANNED NEWSLETTERS

See Professional ethics—Advertising

CANNERS

See Canning and preserving

CANNING, RICHARD G.

Electronic data processing and the controller. *Controller*, v. 24, April 1956, p. 158-60.

Electronic data processing for business and industry. New York, John Wiley and sons, inc., c1956. 332p.

CANNING AND PRESERVING

Cost accounting

Smitten, Louis J. Cost system for a food-processing company. *Controller*, v. 24, Aug. 1956, p. 362-5, 391.

Inventories

Stringer, Robert A. Control and management of the inventory function—a food processor. (In American management association. *Company approaches to production problems*. c1955. p. 51-62.)

CANNING AND PRESERVING—(Continued)**Statistics**

Foulke, Roy A. Ratios for fruit and vegetable canners. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

Taxation

Mahon, James J., Jr., editor. Consistent accounting practice and income determination, by John E. Brown. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 91.

CANNON, ARTHUR M., JR.

Accountants' opinions. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5, p. 207-39.)

Accounting as a social force. *Journal of accountancy*, v. 99, March 1955, p. 60-6.

Challenges to education in the report (Report of Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 20 mimeo. pages.

Exciting promise of accounting. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33-4.

CANNON, ARTHUR M., JR., editor

Garner, S. Paul. More cheers for Cannon. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

Polasky, Alan N. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

Seidman, J. S. More cheers for Cannon. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

Stans, Maurice H. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

What to read; a department. See issues of *Journal of accountancy*, beginning with v. 99, Jan. 1955 through Jan. 1956.

CANNON, ARTHUR M., JR., AND WALKER, LAUREN, editors

What to read; a department. See issues of *Journal of accountancy*, beginning with v. 101, Feb. 1956 through Dec. 1956.

CANNON, CHARLES H.

Changes in social security law. *California accountant*, v. 8, Jan. 1956, p. 1-2.

CANNON, PAUL B.

Uranium prospecting. *Practical lawyer*, v. 2, May 1956, p. 69-83.

CANTRELL, ARCH M.

Law office system. *Practical lawyer*, v. 1, May 1955, p. 13-29; Oct. 1955, p. 27-38; Nov. 1955, p. 30-43; v. 2, March 1956, p. 59-73; April 1956, p. 62-73. (Parts 4 and 5 of this series were written in collaboration with Jacquelyn H. Forlines)

CAPACITY

See also Cost and factory accounting—Idleness

Randleman, Carlton D. Achieving benefits of practical and average capacity in burden accounting. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 376-83.

Ulin, Robert P. Are we building too much capacity? *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 41-7.

CAPE SOCIETY OF ACCOUNTANTS AND AUDITORS

Accountancy as a career; some questions and answers for the use of careers' masters at high schools and colleges when advising scholars regarding the choice of a career. Cape Town, Cape society of accountants and auditors (1954). not paged.

CAPITAL

See also Expenditures, Capital

Bray, F. Sewell. Capital changes. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 380-92.

Capital budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 229-302.

Christenson, Charles. Construction of present value tables for use in evaluating capital investment opportunities. *Accounting review*, v. 30, Oct. 1955, p. 666-72.

Controllers institute of America. Cost of capital; a report prepared by the Finance management committee, New York city control. *Controller*, v. 24, May 1956, p. 207-10, 239.

Controllers institute of America. How a corporation raises capital. *Controller*, v. 24, April 1956, p. 155-7, 186.

Corporate creditor and legislative restrictions on the distribution of capital. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 239-65.

Doran, Herbert B. Is cost of capital the fair rate of return? *Public utilities fortnightly*, v. 56, Dec. 22, 1955, p. 1006-21.

Fagerberg, Dixon, Jr., editor. "Brain capital" in theory and practice. (Practitioners forum) *Journal of accountancy*, v. 100, Oct. 1955, p. 71-2.

Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.

Grady, Paul. Conservation of productive capital through recognition of current cost of depreciation. *Accounting review*, v. 30, Oct. 1955, p. 617-22.

Molloy, Robert T. A. Ambiguous tax nature of the various costs of borrowing capital. *Tax law review*, v. 11, May 1956, p. 373-406.

Norton, Frank E. Administrative organization in capital budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 291-5.

Paid-in capital. (In *Accountants' handbook*. ed. 4. 1956. Sec. 21, p. 1-50.)

Pilcher, C. James. Raising capital with convertible securities. Ann Arbor, Mich., University of Michigan, School of business administration, September 1955. 153p. (*Michigan business studies*, v. 12, no. 2)

Rothschild, Richard M., and Kircher, Paul. Projecting capital needs. *Journal of accountancy*, v. 100, Sept. 1955, p. 51-6.

Schultz, John M. Planning capital expenditures for future earnings. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 918-24.

Seney, Wilson T. Hazards in the cost-of-capital formula. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 33-7.)

Sheehan, Daniel M. Relation of invested capital to profit. *Controller*, v. 24, Oct. 1956, p. 463-5, 494.

Working

Chiuminatto, P. M. Working capital—key to credit. *Credit and financial management*, v. 58, Aug. 1956, p. 12, 14-15; Sept. 1956, p. 20-1, 32.

Ross, Howard I. Some questions about "working capital." *Canadian chartered accountant*, v. 66, April 1955, p. 227-30.

Rothschild, Richard M., and Kircher, Paul. Projecting capital needs. *Journal of accountancy*, v. 100, Sept. 1955, p. 51-6.

Working capital thesis challenged, defended, by Leonard Marks, Jr., and P. M. Chiuminatto. *Credit and financial management*, v. 58, Dec. 1956, p. 8-9, 15.

Wright, F. K. Examination of the working capital ratio. *Australian accountant*, v. 26, March 1956, p. 101-7.

CAPITAL ASSETS

See Assets—Fixed

CAPITAL budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 229-302.

CAPITAL expenditures. Stiles, Kenneth.

CAPITAL gains and losses. Harnett, Bertram.

CAPITAL gains on sale of partnership interest for profit on contracts in progress. *Journal of taxation*, v. 4, March 1956, p. 176-7.

CAPITAL gains opportunities for the average taxpayer. Research institute of America.

CAPITAL GAINS TAX

See Taxation, United States—Gains and losses

CAPITAL SURPLUS

See Surplus

CAPITALISM

See also Economics

Government ownership of business and industry
Profits

Carey, John L. Accounting for free enterprise. (Address before the Central chapter of Illinois society of certified public accountants, Springfield, May 18, 1956) 13 typewritten pages. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 2-7.

CAPITALIZATION

See also Capital

Corporations—Finance
Finance

CAPLIN, MORTIMER

How to treat gifts to minors. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 193-221.)

Trusts for minors. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 361-91.)

CAPON, FRANK S.

Impact of taxation on corporate management. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 314-18.

Need for interim statements. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 277-82.

CAR WASHING ESTABLISHMENTS

See Automobile laundries

CARBONATED BEVERAGES

See Beverages

CARDON, JOHN A.

Pension regulations extend code; final rules on pension, profit sharing and stock bonus plans analyzed. *Trusts and estates*, v. 95, Nov. 1956, p. 996-9.

Profit sharing plans for small corporations. *Ohio bar*, v. 29, June 25, 1956, p. 503-13.

CAREER opportunities in public accounting with

Price Waterhouse and company. Price Waterhouse and company.

CAREER PUBLICATIONS, INCORPORATED

Career; 1956 annual guide to business opportunities. New York, Career publications, inc., c1956. 168p.

CAREERS

See also Accountancy profession—As a vocation

American council on education. Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D. C., American council on education, c1955. 149p.

Career publications, incorporated. Career; 1956 annual guide to business opportunities. New York, Career publications, inc., c1956. 168p.

Chamber of commerce of the United States. How to plan career conferences for teen-agers. Washington, D. C., Chamber of commerce of the United States. 22p.

Cunningham, Ed and Reed, Leonard. Cunningham and Reed's guide to earning a living; a complete survey of careers in business, the professions, trade, agriculture, and government service. New York, Simon and Schuster, 1955. 116p.

Dorwin, Oscar John. Planning a legal career: some considerations for law students. *American bar association journal*, v. 42, Jan. 1956, p. 50-2.

Internal auditing—a career. *Internal auditor*, v. 13, June 1956, p. 60-1.

CAREY, JAMES T., joint author

See Fowler, Earle B., and Carey, James T.

CAREY, JOHN L.

Accounting for free enterprise. (Address before the Central chapter of Illinois society of certified public accountants, Springfield, May 18, 1956) 13 typewritten pages. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 2-7.

Address to the Georgia society of CPA's convention, Rome, Georgia, May 27, 1955. *Bulletin (Georgia society of certified public accountants)*, v. 23, Nov. 1955, p. 1, 3-9.

Advantages of professional organization. *New York certified public accountant*, v. 26, Feb. 1956, p. 90-2.

CPA and his client: a study in public relations. *New York certified public accountant*, v. 26, Nov. 1956, p. 641-5. *Irish accountant and secretary*, v. 21, Dec. 1956, p. 179-80, 186.

CPA's position in tax practice. (Talk before New York state society of CPAs, April 18, 1955) 19 mimeo. pages.

Ethics of public accounting. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 1-8.

How can the profession plan for the future? *Journal of accountancy*, v. 101, May 1956, p. 54-8.

Organizing the public accounting profession for the future. *California certified public accountant*, v. 23, Nov. 1955, p. 9-15.

Professional ethics and the public interest. *Journal of accountancy*, v. 102, Nov. 1956, p. 38-41.

Professional ethics in accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955, p. 121-48.)

Professional ethics of certified public accountants. New York, American institute of accountants, 1956. 233p.

Recruitment for a profession. *Here's how (American trade association executives)*, v. 5, May 1955, p. 4-6.

Selection and training of personnel. *Ohio certified public accountant*, v. 14, Autumn issue 1955, p. 151-7.

Some notes on public relations. (In American institute of accountants. *CPA and his clients*, 1956, p. 23-30.)

Will the CPA hold his tax practice? *New York certified public accountant*, v. 26, Jan. 1956, p. 19-20.

CAREY, JOHN L.

AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.

Growth of ethical principles. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 37.

Proposed revision of Treasury circular 230; statements submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.

CARLISLE, RUSSELL E.

Treasury stock and section 1032. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 558-69.

CARLSON, ARTHUR E.

Working contacts of cost and production control. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1198-1208.

CARLSON, ERNEST A.

Management accounting in action. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 3-12.

Operating the controller's department. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*, c1956, p. 7-15.)

CARLSON, HARRY B.

Auditor's dilemmas in cash-basis reporting. *Journal of accountancy*, v. 100, Sept. 1955, p. 46-50.

CARLSON, HOWARD M., joint author

See Brodner, Joseph, Carlson, Howard M., and Maschal, Henry T.

- CARLTON, BRUCE**
Direct costing. *Virginia accountant*, v. 9, April 1956, p. 18-27.
- CARMAN, LEWIS A.**
Non-linear depreciation. *Accounting review*, v. 31, July 1956, p. 454-91.
- CARMICHAEL, K. S.**
Recent trends in executorship and trust accounts. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 337-40.
- CARR, G. KENNETH**
Securities and exchange commission in relation to Canadian accountancy. *Canadian chartered accountant*, v. 69, July 1956, p. 17-24.
- CARRIERS**
See also Airlines
Automobiles
Motor buses
Motor trucks
Pipe lines
Railroads
Ships and shipping
Taxicabs
- CARRIGAN, JIM R.**
Tax crimes—statute of limitations—tolling provisos. *Tax law review*, v. 11, Jan. 1956, p. 137-56.
- CARRINGTON, W. S.**
Accountant in industry. *Accountant* (Eng.), v. 133, Nov. 12, 1955, p. 533-5.
Accountants and solicitors. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 3-4.
Institute of chartered accountants in England and Wales—its present position and activities. *Chartered accountant in Australia*, v. 25, March 1955, p. 507-16.
President's address at the autumn meeting of the Institute of chartered accountants in England and Wales, 1955. *Accountant* (Eng.), v. 133, Oct. 8, 1955, p. 423-7.
U. K. taxation—overseas companies and subsidiaries. *Chartered accountant in Australia*, v. 26, July 1955, p. 3-10.
- CARRO, MELVIN J.**, joint author
See Spanbock, Maurice S., Carro, Melvin J., and Katz, Israel
- CARROAD, KENNETH AND HANDMAN, STANLEY H.**
Nondeductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.
- CARROAD, KENNETH AND PROPP, THEODORE**
Opportunities for tax savings through acquisition of loss corporations under 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 2-6.
- CARROLL, MITCHELL B.**
Income and estate tax conventions with Italy. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 684-9.
- CARROLL, PHIL**
Anybody can cut overhead costs. *Factory management and maintenance*, v. 113, April 1955, Part 1, p. 94-6.
- CARROLL, THOMAS H.**
Attracting and maintaining a supply of effective accounting teachers. *Accounting review*, v. 31, Jan. 1956, p. 15-23.
Business education for competence and responsibility. St. Louis, Mo., American association of collegiate schools of business, c1956. 24p.
Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.
- CARRY-BACK AND CARRY-OVER**
See Taxation, United States—Carry-back and carry-over
- CARSKADON, THOMAS R.**
Public reporting of foundation operations. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 183-90.)
- CARSON, A. B.**
New internal revenue act and the prosperity of the economy. *Accounting review*, v. 31, July 1956, p. 349-57.
Terminal-date-group method of depreciation accounting. *Journal of accountancy*, v. 99, April 1955, p. 56-62.
- CARSON, AUGUST J.**
Data processing revolution in department store sales accounting. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1450-6.
- CARSON, DAVID**
Operating results of limited price variety chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 38p. (*Bureau of business research bulletin no. 146*)
- CARSON, DAVID**, joint author
See McNair, Malcolm P., and Carson, David
- CARSWELL, ROGER E.**
C.B.C. finances. *Canadian tax journal*, v. 4, May-June 1956, p. 198-207.
To incorporate or not to incorporate? *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 420-3. v. 4, Jan.-Feb. 1956, p. 51-5.
- CARTELS**
Stacey, Nicholas A. H. Monopoly and cartelisation trends in the accountancy profession. *Secretaries chronicle*, v. 31, March 1955, p. 145-50. *National public accountant*, v. 5, June 1955, p. 12-15, 18.
- CARTER, FRANK M.**
Lumber costs, direct vs. absorption. *Cost and management* (Canada), v. 30, Feb. 1956, p. 67-72.
- CARTER, JAMES J.**
Tax treatment of partnerships. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 33-9.)
- CARTER, MAYNARD F.**
Controller's role in collective bargaining. *Controller*, v. 24, July 1956, p. 316-17, 336.
- CARTER, PAUL S.**
Obiter dictum, cum grano salis. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 24, 26.
- CARTING**
See Trucking
- CARY, WILLIAM L.**
Erosion of the tax laws. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 103-11.
Penalty tax on accumulated earnings. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 803-21.)
Pressure groups and the increasing erosion of the revenue laws. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 260-86.)
Pressure groups and the revenue code: a requiem in honor of the departing uniformity of the tax laws. *Harvard law review*, v. 68, March 1955, p. 745-80.
Tax reduction through political pressures. *Current business studies* (Society of business advisory professions), no. 23, p. 9-14.
- CASA GRACE**
National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D. C., National planning association, c1954. 112p.

CASALE DECISION

Lawthers, Robert J. Weakness in Casale decision: Insolvency could destroy benefit to owner-employee. *Journal of taxation*, v. 5, Dec. 1956, p. 342-4.

CASE, J. E.

Modified system of purchase and supply for small hospitals. *Hospital accounting*, v. 9, March 1955, p. 14-16.

CASE for the dissent, Pedelahore, J. Earl.**CASE for the dissent (Report of the Commission on standards of education and experience for certified public accountants). Pedelahore, J. Earl.****CASE history: reducing hotel telephone costs. Transcript**, v. 12, Dec. 1955, p. 7.**CASE STUDIES**

American institute of accountants. Case study on the extent of audit samples; summary audit programs prepared independently by 8 different CPAs to indicate extent of audit sampling each considered necessary in an actual case. New York, American institute of accountants, c1955. 128p.

Controllership foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company, presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllership foundation, inc., c1955. 63p.

Craig, Harold Farlow. Administering a conversion to electronic accounting; a case study of a large office. Boston, Mass., Harvard university, Graduate school of business administration, 1955. 224p.

Hockstad, E. J. Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.

Lees, Charles R. Tax accounting problems of a partnership expanding and incorporating its business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 82-9.)

Raymond, Thomas Cicchino. Problems in business administration; analysis by the case method. New York, McGraw-Hill book co., inc., 1955. 373p.

Surrey, Stanley S., and Warren, William C. Federal income taxation—cases and materials. 1955 ed. Brooklyn, N. Y., Foundation press, inc., 1955. 1377p.

CASE STUDIES IN AUDITING PROCEDURE

American institute of accountants. Committee on auditing procedure. Case studies in auditing procedure, no. 10: a smaller commercial finance company. New York, American institute of accountants, c1956. 43p.

American institute of accountants. Committee on auditing procedure. Case studies in auditing procedure, no. 11: a hospital. New York, American institute of accountants, c1956. 45p.

CASE studies in management development. Simpson, Robert G.**CASE study on the extent of audit samples. American institute of accountants.****CASES and materials on decedents' estates and trusts. Ritchie, John, Alford, Neill H., Jr., and Effland, Richard W.****CASES in cost accounting. Van Sickle, Clarence L.****CASES on business law. Anderson, Ronald A.****CASEY, JOSEPH B., joint author**
See McTavish, John E., and Casey, Joseph B.**CASEY, LAURENCE F.**

New rules re distributable net income, "simple" and "complex" trusts; allocation of deductions and expenses. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 447-62.)

CASEY, WILLIAM J.

Corporate organization and reorganization. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 155-68.)

Estate planning by the donor: perpetuating control; provision for family. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation, May, 1955*, p. 131-41.)

Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.

How to use charitable trusts and foundations. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1410-31.)

How to use foundations in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1141-63.)

Income planning for estates and trusts. (In Georgia, University of, and others. *1954 estate planning and taxation institute*, p. 1-8.)

Talking sense about incentives—deferred compensation. *Retail control*, v. 25, Sept. 1956, p. 61-72.

Tax sheltered investments. New York, Institute for business planning, inc., c1955. 213p.

Use of company stock in employee benefit plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1301-16.)

CASEY, WILLIAM J., AND BIERMAN, JACQUIN

Tax shelter in business. New York, Institute for business planning, inc., c1955. 193p.

CASEY, WILLIAM J., LASSER, J. K., AND WALSH, EUGENE P.

Tax shelter for the family 1955. Roslyn, N. Y., Business reports, inc., 1955. 189p.

CASH, RALPH A.

Fagerberg, Dixon, Jr., editor. ABC's of insurance coverage for your business client. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 80.

CASH

Beckers, Leonard F. Audit of cash. *Journal of accountancy*, v. 99, March 1955, p. 35-8.

Casey, William J. and Bierman, Jacquin. Getting cash out. (In their *Tax shelter in business*. c1955. p. 73-89.)

Cash; audit of cash. (In *Accountants' handbook*. ed. 4. 1956. Sec. 10. p. 1-51.)

Cooper, John A. Internal audit of cash funds. *Internal auditor*, v. 12, Dec. 1955, p. 76-8.

Dy-Liacco, Henry E. Bank's cash account. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954*, p. 48-52.)

Fischer, William M. Forecasting the cash balance. *Cost and management (Canada)*, v. 30, Nov. 1956, p. 379-88.

Holmes, Arthur W. Petty cash funds; Cash on hand and in banks; Receipts and disbursements; Audit program for cash. (In his *Auditing principles and procedure*, ed. 4. 1956. p. 204-58.)

How to go broke . . . while making a profit—that's why companies go for cash forecasts. *Business week*, April 28, 1956, p. 46-8, 50, 52.

Johnson, Arnold W. Cash. (In his *Principles of auditing*. c1955. p. 76-95.)

Lytle, Richard C. How auditors modify cash procedures. *Accounting forum*, v. 26, Dec. 1955, p. 13-16.

Mackenzie, Donald H. Recording cash. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 209-37.)

Mason, Perry, Stenberg, George B., and Niven, William. Control of cash. (In their *Elementary accounting*, ed. 2. 1956. p. 384-413.)

Mautz, R. K. Verification of cash and cash transactions. (In his *Fundamentals of auditing*. c1954. p. 127-80.)

Neuner, John J. W., and Neuner, Ulrich J. Internal check—cash, accounts receivable, and securities; System installations for cash transactions. (In their *Accounting systems*. ed. 2. 1955. p. 253-78, 305-32.)

CASH—(Continued)

- Pratt, Lester A. To control embezzlements of cash receipts and disbursements. (In his *Embezzlement controls for business enterprises*. June 1956. p. 10-19.)
- Pyle, William W. Accounting for cash. (In his *Fundamental accounting principles*. 1955. p. 233-52.)
- Rice, H. L. Accounting for incoming cash. *Hospital accounting*, v. 10, Feb. 1956, p. 10-11.
- Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.
- Smith, Stephen Thomas. Cash control system in Communistic China. *Accounting review*, v. 30, Oct. 1955, p. 602-4.
- Stettler, Howard F. Cash. (In his *Auditing principles*. 1956. p. 146-205.)
- Taylor, Edward J. Audit of cash. *Controller*, v. 24, Dec. 1956, p. 578-80.
- Thayer, Frank and Bower, James B. How papers can prevent cash and inventory pilferage. *Editor and publisher*, Feb. 25, 1956, p. 11, 53.
- Thomas, Luke A., Jr. Improving money management. *Cooperative accountant*, v. 8, Summer 1955, p. 29-33.
- Tunick, Stanley B., and Saxe, Emanuel. Accounting for cash. (In their *Fundamental accounting theory and practice*. ed. 2. 1956. p. 175-91.)

CASH BASIS

See Accounting—Bases
Taxes—Accounting

CASH BUDGETS

See Budgets, Business—Cash

CASH discount: challenge, by S. Clark Pyfer; —And reply, by Maurice E. Peloubet. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 23-4.

CASH-FLOW DEPRECIATION

See Depreciation, depletion and obsolescence
—Cash-flow

CASH-FLOW STATEMENTS

See Statements, Financial—Funds

CASH SURRENDER VALUE

Blough, Carman G., editor. Asset status of insurance related to buy-and-sell agreement. (Accounting and auditing problems) *Journal of accountancy*, v. 102, July 1956, p. 75-6.

CASHMAN, JOHN J.

Advantages of a centralized finance organization. *Municipal finance*, v. 29, Aug. 1956, p. 60-2.

Financial administration and organization in Providence. *Municipal finance*, v. 28, May 1956, p. 161-8.

CASINO, JESUS A.

Improving existing accounting systems. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 276-9.

CASNER, A. JAMES

Estate planning; cases, statutes, text and other materials. ed. 2. Boston, Mass., Little, Brown and co., 1956. 1137p.

Internal revenue code of 1954: estate planning. *Harvard law review*, v. 68, Dec. 1954, p. 222-56; Jan. 1955, p. 433-87.

Property disposition under the federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 847-55.)

CASS, ROY W.

Denver retail sales tax. *Municipal finance*, v. 27, Feb. 1955, p. 128-31.

CASTANEDA, DEOGRACIAS

Inventory method of investigation of the Bureau of internal revenue. *Accountants' journal* (P.I.), v. 5, June 1955, p. 97-103.

CASTENHOLZ, W. B.

That application of funds statement. *Accounting review*, v. 31, July 1956, p. 431-4.

CASTINGS

See Foundries

CASTLEN, MARY F.

How much inventory? *Woman C.P.A.*, v. 18, Oct. 1956, p. 16-17.

CASTLES, VOLNEY C.

Banker's look at audit reports. *Texas certified public accountant*, v. 27, Sept. 1955, p. 1, 3-5, 7.

CASUALTY INSURANCE

See Insurance, Casualty

CASUALTY insurance. Kulp, C. A.

CATALOGUES

See Bibliographies, indexes, catalogues, etc.

CATASSI, CALISTO A.

Accounting procedures—community blood banks. (In American association of blood banks. *Organization and administration of blood banks*. c1954. p. 66-8.)

CATTLE

See Livestock

CAVANAUGH, FRANK M.

Other changes affecting corporations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 95-107.)

CAVAYE, C. J., GOTTERSON, A. R., ORCHARD, L. H., AND BURRELL, R. T.

Use of paid cheques as evidence of payment in audit procedure. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 371-7.

CAVE, S. R.

Budgetary control, standard costing and factory administration. London, Gee and co., ltd., 1955. 152p.

CEMENT INDUSTRY**Accounting**

Leng, Robert M. Cement producers. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 202-18.)

CEMETERIES**Accounting**

American cemetery association. A.C.A. committee accounts listing (includes asset account titles, liabilities and net worth, income account titles, expenses, and proposed chart of accounts for a small non-profit cemetery). Columbus, Ohio, American cemetery association, 1954. 9 mimeo. pages.

CENTRALIZATION v. DECENTRALIZATION

Dean, Joel. Decentralization and intracompany pricing. *Harvard business review*, v. 33, July-Aug. 1955, p. 65-74.

Evans, M. K. Accounting problems in measuring performance by organizational units. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1739-48. (1955 conference proceedings)

Harris, Walter M. Centralized data processing for decentralized management. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1323-8.

Seed, A. H. Decentralizing accounting to divisions. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1698-1704.

Semler, B. H. How much uniform accounting under decentralization. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 925-30.

Simon, Herbert A. Organizing for controllership: centralization and decentralization. *Controller*, v. 23, Jan. 1955, p. 11-13.

Stone, Willard E. Intracompany pricing. *Accounting review*, v. 31, Oct. 1956, p. 625-7.

Villers, Raymond. Developing controls as a factor of decentralization. (In his *Dynamics of industrial management*. 1954. p. 299-410.)

CENTS, ELIMINATION OF

Barnard, Edward S. Whole dollar accounting—an application. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1704-10.

CENTS, ELIMINATION OF—(Continued)

- Butler, W. R. Cents-less accounting can be applied to all utility accounting systems. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 281-9.)
- Cox, L. M. Centsless accounting. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 328-32.)
- Crouch, Ralph W. Case study in elimination of cents in a company's accounting records. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Jan. 1955, p. 19-22.
- Gilmaster, Douglas R. Cents-less accounting makes sense. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 307-13.
- Sellers, W. M. Pennyless accounting for plant accounting and property records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 433-8.)
- Watts, Vernon A. Centsless accounting. *Retail control*, v. 23, May 1955, p. 19-24.
- Whitehead, W. R. Fiddling with shillings and pence. *Australian accountant*, v. 26, Jan. 1956, p. 9-10.

CERAMIC PRODUCTS MANUFACTURERS**Cost accounting**

- Doyle, Marion D. Standard costing in a ceramic plant. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1248-54.

CEREAL BYPRODUCTS COMPANY v. ROY

- HALL, J. LEONARD PENNY, et al
Illinois. Appellate court. Cereal byproducts company, appellant v. Roy Hall, J. Leonard Penny, et al., appellees. Gen. no. 46622, Appellate court of Illinois, First district, First division, Jan. 9, 1956, rehearing denied Feb. 1, 1956. (132 N.E. 2d 27). *North eastern reporter*, March 14, 1956, p. 27-30.
- Illinois. Appellate court. Text of the decision of the Appellate court of Illinois in the Cereal byproducts company case. (Official releases) *Journal of accountancy*, v. 101, April 1956, p. 65-6.

CERF, ALAN ROBERT

- Inflation, inventory valuation methods and business cycles. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 344-55.

CERNY, JOHN F.

- Prepaid income and reserves for estimated expenses. *Arthur Young journal*, v. 2, Jan. 1955, p. 1-12.

CERTIFICATE OR OPINION

- See also Massachusetts certificate of condition American institute of accountants. 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants, Sept. 1956. 36p.
- American institute of accountants. Research department. Accountant's report. (In its *Accounting trends and techniques*. ed. 9—1955. p. 231-57.) (In its *Accounting trends and techniques*. ed. 10—1956. p. 241-71.)
- Banaria, Pascasio S. Clarification of accountants' reports when opinion is expressed. *Accountants' journal* (P.I.), v. 6, June 1956, p. 93-7.
- Blough, Carman G. Toward better auditing standards. *Bankers monthly*, v. 72, Aug. 1955, p. 24, 26, 28-9.
- Blough, Carman G., editor. Propriety and circumstances of issuing a "revised report." (Accounting and auditing problems) *Journal of accountancy*, v. 102, July 1956, p. 76.
- Blough, Carman G., editor. Reliance on collection records for accounts receivable. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 62-3.
- Blough, Carman G., editor. Responsibility for opening inventories. (Accounting and auditing problems) *Journal of accountancy*, v. 101, March 1956, p. 74-5.
- Canadian institute of chartered accountants. Expression of opinion. (In its *Financial reporting in Canada*. 1955. p. 65.)
- Cannon, Arthur M. Accountants' opinions. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 207-39.)

- Carey, John L. Opinions on financial statements. (In his *Professional ethics of certified public accountants*. 1956. p. 87-109.)

- Devore, Malcolm M. Explanations and qualifications in accountants' certificates. *Journal of accountancy*, v. 101, June 1956, p. 34-7.
- Gee, Edward F. Banking on accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 44-7.
- Giancola, Frank V. Auditor's opinion on financial statements of single proprietor or partnership. *Arthur Young journal*, v. 4, Oct. 1956, p. 12-17.
- Holmes, Arthur W. Short-form audit reports. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 27-41.)
- Institute of chartered accountants in England and Wales. Responsibility for statements. (News report) *Journal of accountancy*, v. 100, July 1955, p. 10-11.
- Jenness, Thomas N., Jr. Some intangibles in audit reports prepared by certified public accountants. *Texas certified public accountant*, v. 27, June 1955, p. 1, 5-6.
- Johnson, Charles E. By their reports so shall ye know them. *Illinois certified public accountant*, v. 18, Summer 1956, p. 52-8.
- Katzen, Paul. Outline and bibliography on applications of auditing procedure bulletin no. 23. (Address at Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.
- Lile, R. Alfred. Significance of Statement number 23 in relation to the long form report. *Journal of accountancy*, v. 101, June 1956, p. 39-41.
- Millman, Samuel H. Why a certified audit? *Credit executive*, v. 49, Jan. 1956, p. 10-12.
- Nolin, Joseph H. Cooperation unlimited. (Address before joint meeting of the Hotel accountants association of Atlantic City and Philadelphia) New York, Horwath and Horwath (1955). 9 mimeo. pages.
- Page, Fred. Certified public accountant, his responsibility, and Statement 23. *Mississippi certified public accountant*, v. 10, Summer 1956, p. 1-7.
- Palen, Jennie M. Opinion; Exceptions; Other features. (In her *Report writing for accountants*. 1955. p. 348-97.)
- Pickup, Milton H. Clarification of accountants' reports when opinion is omitted. *Accountants' journal* (P.I.), v. 6, June 1956, p. 98-102.
- Rappaport, Louis H. Accountant's certificate. (In his *SEC accounting practice and procedure*. c1956. p. 372-433.)
- Richards, James A. Case study material on applications of auditing procedure bulletin no. 23. (Address at the Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.
- Shissler, W. E. Rules adopted for Pennsylvania CPAs include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.
- Sprague, William D. Fraud, the accountant, and internal control. *Journal of accountancy*, v. 100, Sept. 1955, p. 34-9.
- Sprague, William D. Statement no. 23. Committee on auditing procedure. American institute of accountants. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 304-8.
- Disclaimers**
- Accounting firm upheld. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 5-6.
- Blough, Carman G., editor. Reporting on departures from accepted principles. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.
- Levy, Saul. C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.
- Palen, Jennie M. Disclaimer of opinion. (In her *Report writing for accountants*. 1955. p. 398-413.)
- Qualified**
- Canadian institute of chartered accountants. Details of qualifications. (In its *Financial reporting in Canada*. 1955. p. 66-8.)
- Romer-Lee, C. Why auditors qualify their reports. *Accountant* (Eng.), v. 132, April 23, 1955, p. 453-8.

CERTIFICATES OF NECESSITY AND NON-NECESSITY

See Contracts, Government
Emergency facilities

CERTIFIED public accountant in Massachusetts. Massachusetts society of certified public accountants.

CERTIFIED public accountants' reports—their significance and value in commercial bank lending. Jones, W. W.

CERVIN, KENNETH N.

Insurance function and its audit. *Internal auditor*, v. 12, Dec. 1955, p. 33-40.

CEYLON

Ceylon accountancy journal; a periodical published bi-annually.
de Costa, Noel. Directors remuneration for profits tax purposes. *Ceylon accountancy journal*, v. 1, July 1956, p. 32-5.

CHAIN STORES

Eichenberg, Eugene, Jr. Evaluating chain store locations. (In American society of appraisers. 1955-1956. *Appraisal and valuation manual*. c1956. p. 26-34.)

Accounting

Neuner, John J. W., and Neuner, Ulrich J. Accounting for chain stores. (In their *Accounting systems*, ed. 2. 1955. p. 371-4.)

CHAIN STORES, FOOD CHAINS**Accounting**

Wasser, Stephen A. Accounting and office procedures; a survey and analysis in the chain supermarket field; a thesis in accounting presented to the faculty of the Wharton school of finance and commerce, University of Pennsylvania, in partial fulfillment of the requirements for the degree of Bachelor of science in economics, May, 1955. Schenectady, N. Y., The author, c1955. 64p.

Statistics

England, Wilbur B. Operating results of food chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 30p. (*Bureau of business research bulletin no. 148*)

CHAIN STORES, VARIETY CHAINS**Statistics**

Carson, David. Operating results of limited price variety chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 38p. (*Bureau of business research bulletin no. 146*)
Robinson, Lawrence R. Operating results of limited price variety chains in 1954. Boston, Mass., Harvard university, Graduate school of business administration, July 1955. 38p.

CHAIR MANUFACTURERS**Cost accounting**

Van Sickle, Clarence L. Dunkirk corporation—Actual cost system for process production. (In his *Cases in cost accounting*. 1955. p. 121-9.)

CHALLENGE on tax item, by Pat Mullin;—And reply, by Robert S. Holzman. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 19-20.

CHALLENGES to education in the report (Report of Commission on standards of education and experience for certified public accountants). Cannon, Arthur M.

CHAMBER OF COMMERCE OF THE UNITED STATES

Association activities—a survey of 634 associations. Washington, D. C., Chamber of commerce of the United States, August 1955. 34p.
Association buildings and offices. Washington, D. C., Chamber of commerce of the United States, 1956. not paged.

Better business relations through employee annual reports. Washington, D. C., Chamber of commerce of the United States (1956). 36p.
Fringe benefits 1953. Washington, D. C., Chamber of commerce of the United States, 1954. 32p.
How to plan career conferences for teen-agers. Washington, D. C., Chamber of commerce of the United States. 22p.
Modern day trade and professional associations; what they are and what they do. Washington, D. C., Chamber of commerce of the United States (1955). 43p.
Policy declarations adopted by members of the Chamber of commerce of the United States. Washington, D. C., Chamber of commerce of the United States, May 1955. 184p.
What it is, what it does, how it works. Washington, D. C., Chamber of commerce of the United States, 1956. 48p.

CHAMBERLAIN, HAROLD A.

Federal taxation of the proceeds from involuntary conversions of property. *Arkansas law review and bar association journal*, v. 10, Winter 1955-56, p. 120-9.

CHAMBERLAIN, HENRY T.

Professional examinations; a department for students of accounting. See issues of *Accounting review* from Jan. 1955 through Dec. 1956.

CHAMBERS, C. G., joint author

See Houghland, U. E., and Chambers, C. G.

CHAMBERS, GRAHAM A.

Present educational curriculum of the B. C. institute. *Canadian chartered accountant*, v. 66, June 1955, p. 360-4.

CHAMBERS, RAYMOND J.

Blueprint for a theory of accounting. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 17-25.
Financial management; a study of the bases of financial decisions in business. ed. 2. Sydney, Law book co. of Australasia pty. ltd., 1953. 432p.
Formal basis of business decisions. *Australian accountant*, v. 26, April 1956, p. 155-74.
Function and design of company annual reports. Sydney, Law book co. of Australasia pty. ltd., 1955. 322p.
Note on a submission to the Hulme (depreciation) committee. *Australian accountant*, v. 25, May 1955, p. 197-8.
Scientific pattern for accounting theory. *Australian accountant*, v. 25, Oct. 1955, p. 428-34.
Some observations on "Structure of accounting theory." *Accounting review*, v. 31, Oct. 1956, p. 584-92.
What should accountants, as accountants, do about changing money values? *Chartered accountant in Australia*, v. 25, May 1955, p. 645-50.

CHAMBERS, THOS.

Budgeting and long range forecasting. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 256-65.

CHAMBERS OF COMMERCE

Chamber of commerce of the United States. Policy declarations adopted by members of the Chamber of commerce of the United States. Washington, D. C., Chamber of commerce of the United States, May 1955. 184p.
Chamber of commerce of the United States. What it is, what it does, how it works. Washington, D. C., Chamber of Commerce of the United States, 1956. 48p.

CHAMPION, C. V.

Office savings through machine accounting. *Co-operative accountant*, v. 8, Spring 1955, p. 34-7.

CHAND, GYAN

Taxation in new China. *Indian taxation*, v. 7, Oct. 1956, p. 380-6.

CHANNING, C. F.

Accounting for materials and supplies in a public utility. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference . . . 1954*. p. 19-28.)

CHAPIN, HENRY S.

Audit of a life insurance company by independent public accountants. *New York certified public accountant*, v. 26, Sept. 1956, p. 537-42.

CHAPIN, NED

Financial aspects of automatic computer acquisition. *Controller*, v. 23, Nov. 1955, p. 523-5.
Introduction to automatic computers; a systems approach for business. Chicago, Ill., Illinois institute of technology, Technology center, July 1955. 245p.
Justifying the use of an automatic computer. *Journal of machine accounting systems and management*, v. 6, Sept. 1955, p. 9-10, 14.
Machine accountant's approach to systems for automatic computers. *Journal of machine accounting systems and management*, v. 7, Aug. 1956, p. 28-32.

CHAPMAN, C. M.

Wisconsin society of certified public accountants. History of Madison chapter, by C. M. Chapman and Mary L. Stevens. Madison, Wis., Wisconsin society of certified public accountants, Oct. 1954. various paging.

CHAPMAN, HERMAN H., AND MEYER, WALTER H.

Forest valuation, with special emphasis on basic economic principles. New York, McGraw-Hill book co., inc., 1947. 521p.

CHAPTERS

See Accountants' societies—C.P.A.
Societies, associations, etc.

CHARGE ACCOUNT BANKING

Cole, Robert H. Financing retail credit sales through charge account bank plans. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 60p. (*Business management survey* no. 5)

CHARITABLE CONTRIBUTIONS

See Taxation, United States—Contributions

CHARITABLE FOUNDATIONS

See Foundations

CHARITIES

See also Community chests
Foundations
Hospitals
Institutions

Fagerberg, Dixon, Jr., editor. Again, what fee policy when serving charitable organizations? (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 79.
Fagerberg, Dixon, Jr., editor. Reduced fees for charitable groups; a contrary stand, by Edward Zipperstein. (Practitioners forum) *Journal of accountancy*, v. 100, Sept. 1955, p. 95-6.
Fagerberg, Dixon, Jr., editor. Should charitable organizations be billed at reduced rates? (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 79.
Moore, James A., and Dohan, David H. W. Sales, churches, and monkeyshines. *Tax law review*, v. 11, Jan. 1956, p. 87-111.
Moorhead, E. J. Annuity and life income plans offered by charitable organizations. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 157-66.
Powell, Louis H. What is a charity—kinds and purposes. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 41-54.)

Accounting

Accounting procedure for charitable trusts. (In *Accountant's handbook*, ed. 4. 1956. Sec. 26, p. 22-6.)
International business machines corporation. IBM fund raising and accounting. New York, International business machines corp., no date. not paged.

Wasser, Max. New York state social welfare department reporting requirements for charitable organizations. *New York certified public accountant*, v. 26, Dec. 1956, p. 709-14.

Auditing

Blough, Carman G., editor. Auditor's responsibility for charity collections. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Oct. 1956, p. 60-1.
Blough, Carman G., editor. More on controlling charity collections. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 68-9.
Grubel, Frederick. Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

Budgeting

Grubel, Frederick. Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

Taxation

See also Taxation, United States—Contributions

Casey, William J. Estate planning by the donor: perpetuating control; provision for family. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 131-41.)
Casey, William J. How to use charitable trusts and foundations. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1410-31.)
Casey, William J. Investing with charities. (In his *Tax sheltered investments*. c1955. p. 105-9.)
Greenbaum, Maurice C. Business dealings by charities. In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 127-48.)
Keir, Loyal E. What is a charity: statutory definition; exclusively; lobbying. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 19-46.)
McGregor, Gwyneth. Tax treatment of charities in the U. K., Canada and the U. S. *Canadian tax journal*, v. 4, May-June 1956, p. 188-97.
Maurice, Spencer G. Overseas charities and income tax relief. *Accountant* (Eng.), v. 134, Jan. 21, 1956, p. 56-9.
Moorhead, E. J. Annuity and life income plans offered by charitable organizations. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 157-66.
Powell, Louis H. Problems of the tax exempt organization. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 807-22.)
Powell, Louis H. What is a charity—kinds and purposes. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 41-54.)

CHARLES, WILLIAM

Free; 2,000 years' executive experience. *Journal of accountancy*, v. 102, Oct. 1956, p. 8.

CHARNAK, JEROME J.

IRS directive challenged. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

CHARNES, A., COOPER, W. W., AND HENDERSON, A.

Introduction to linear programming. New York, John Wiley and sons, inc., c1953. 74p.

CHART and manual of accounts for service wholesale druggists. National wholesale druggists' association.

CHART OF ACCOUNTS

Kean, Milton J. Some suggestions for preparing a chart and manual of accounts. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1002-9.

- CHART** of accounts for federal savings and loan associations. United States. Federal home loan bank board.
- CHARTERED** accountancy . . . a key to greater opportunity. Institute of chartered accountants of Ontario.
- CHARTERED** and incorporated accountants—an integration scheme; explanatory memorandum. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 660-4.
- CHARTING** statistics. Spear, Mary Eleanor.
- CHARTING** the company's future. American management association.
- " . . . **CHARTING** the course of the profession . . ." American institute of accountants.
- CHARTS**
See Graphic methods
Organization charts
- CHASE MANHATTAN BANK**
Coqueron, Frederick G. Financial analysis of the petroleum industry for 1954. New York, Chase Manhattan bank, July 1955. 40p.
Coqueron, Frederick G. Petroleum industry annual financial analysis 1955. New York, Chase Manhattan bank, July 1956. 43p.
- CHATTERTON, HAROLD W.**
Life insurance contracts. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 24, 26.
- CHECKING ACCOUNTS**
Villanueva, Eduardo M. Suggested simplified and low-cost posting plan for current accounts of banks. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 187-91.
Vogel, Alvin J. Numeric coding; a new concept of coding commercial checking accounts. *Auditgram*, v. 32, Dec. 1956, p. 8-10, 12, 14-15.
- CHECKS**
Adlam, George W. Beware! the check artist. *Auditgram*, v. 32, June 1956, p. 22-3, 26-7.
Cavaye, C. J., Gotterson, A. R., Orchard, L. H., and Burrell, R. T. Use of paid cheques as evidence of payment in audit procedure. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 371-7.
Erickson, Loren A. Bottleneck in check processing and automation. *Auditgram*, v. 32, Aug. 1956, p. 29-31.
MacBeath, Angus. Are receipts really necessary? *Accountants' magazine* (Scot.), v. 60, Oct. 1956, p. 571-5.
Tubergen, Harry F., Jr. Auditing cashier's checks. *Auditgram*, v. 32, Feb. 1956, p. 11-13.
- CHEESE**
See also Creameries
Dairy farms
Dairy products
- CHEMICAL INDUSTRY**
See also Drug manufacturers
Paint and varnish manufacturers
- Accounting**
Bellwood, Wesley E. We chose accounting boards. *Hadley service bulletin*, Nov. 1956, p. 1-6.
Meyerhoffer, Freda. Accounting in the chemical industry. *Woman C.P.A.*, v. 18, Oct. 1956, p. 11-14.
- Cost accounting**
Brummer, L. W., Mills, E. B., and Ray, L. F. Putting cost accountants in their place—a case study in chemicals operations. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 566-72.
Lewin, Walter E. Cost accounting for the chemical industry. *Accounting forum*, v. 27, Dec. 1956, p. 20-4.
- Costs**
Accounting for labor costs in the chemical industry. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1022-8.
Tallman, John C. How cost estimates help guide chemical research. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1654-62.
- Depreciation**
See Depreciation, depletion and obsolescence
—Chemical industry
- Statistics**
Foulke, Roy A. Ratios for chemicals, industrial. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)
- CHERNICK, JACK AND BERKOWITZ, MON-ROE**
Guaranteed wage—the economics of opulence in collective bargaining. *Journal of business* (University of Chicago), v. 28, July 1955, p. 169-81.
- CHETKOVICH, MICHAEL N.**
Standards of disclosure and their development. *Journal of accountancy*, v. 100, Dec. 1955, p. 48-52.
- CHICAGO, UNIVERSITY OF. LAW SCHOOL**
8th annual Federal tax conference, October 26, 27 and 28, 1955. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 871-972.
9th annual federal tax conference, October 24, 25 and 26, 1956. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 789-905.
- CHICAGO BAR ASSOCIATION**
Chicago bar assn. holds lawyers employed by accounting firms violate ethics canons. *Journal of taxation*, v. 5, Sept. 1956, p. 184-5.
- CHILD, ARTHUR J. E.**
Management appraisal of internal auditing. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 73-80.)
- CHILD, HAROLD L.**
Staff training problems of small local firms. *Accountants' journal* (P.I.), v. 5, June 1955, p. 104-9.
- CHILDREE, LEWIE F.**
Income tax changes pertaining to deductions from the income of individuals. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 9-15.)
- CHILDS, CORINNE**
Second Hoover commission report—a brief summary. *Woman C.P.A.*, v. 18, June 1956, p. 15-17.
- CHILD'S** guide to internal auditing. *Internal auditor*, v. 13, June 1956, p. 57-9.
- CHILE**
United nations. Chile. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 51-7.)
- CHINA**
Chand, Gyan. Taxation in new China. *Indian taxation*, v. 7, Oct. 1956, p. 380-6.
Smith, Stephen Thomas. Cash control system in Communist China. *Accounting review*, v. 30, Oct. 1955, p. 602-4.
- CHIRELSTEIN, MARVIN AND SHIEBER, BEN-JAMIN M.**
Property previously taxed under the Revenue act of 1954. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 773-7.
- CHIRHART, EDWARD F.**
Increased income with slight drop in occupancy revealed in 1955 operating averages. *Tourist court journal*, v. 19, July 1956, p. 12-16, 18-20.
Tourist court occupancy increased during 1954. *Tourist court journal*, v. 18, July 1955, p. 20-2, 24-8.

CHIUMINATTO, PETER M.

Control of maintenance costs. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 156-60. (1956 conference proceedings.)

Direct costing. (In *Controllers institute of America. Budgeting, forecasting, return on investment and related papers*. c1955. p. 64-87.)

Is direct costing the answer to better management accounting? *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 699-712.

Working capital—a key to credit. *Credit and financial management*, v. 58, Aug. 1956, p. 12, 14-15; Sept. 1956, p. 20-1, 32.

Working capital thesis challenged, defended, by Leonard Marks, Jr. and P. M. Chiuminatto. *Credit and financial management*, v. 58, Dec. 1956, p. 8-9, 15.

CHOMMIE, JOHN C.

NAM tax program: "What is good for General Bullmoose is good for the country." *Dickinson law review*, v. 60, Jan. 1956, p. 155-69.

Section 346(a)(2): the contraction theory. *Tax law review*, v. 11, May 1956, p. 407-30.

Services rendered, not donative intent, governs exemption of study grants. *Journal of taxation*, v. 4, June 1956, p. 375-7.

CHRISMAN, G. BURGAN

New treatment of partnership transactions under the 1954 code. *Ohio certified public accountant*, v. 15, Summer 1956, p. 113-17.

CHRISTEN, ALBERT

Needed: an accepted accounting philosophy. *Ohio certified public accountant*, v. 14, Spring 1955, p. 63-8.

CHRISTENSEN, ALFRED

Blough, Carman G., editor. Bankers' check list for review of audit reports. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 68.

CHRISTENSEN, C. ROLAND, joint author

See Smith, George Albert and Christensen, C. Roland

CHRISTENSON, CHARLES

Construction of present value tables for use in evaluating capital investment opportunities. *Accounting review*, v. 30, Oct. 1955, p. 666-72.

CHRISTIAN, GEORGE H.

Duplicating problem in the C.P.A. office. *Connecticut C.P.A.*, v. 20, Sept. 1956, p. 14-16.

CHRISTIAN AND MISSIONARY ALLIANCE

Minutes of the general council, 1954 and annual report for 1953. New York, Christian and missionary alliance. 282p.

Minutes of the general council, 1955 and annual report for 1954. New York, Christian and missionary alliance. 312p.

CHRYSLER CORPORATION

Dealer uniform accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1955. various paging.

CHUBBUCK, ARTHUR C.

Standard costs. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 163-7. (1955 conference proceedings)

CHUDLEY, J. A., joint author

See Hill, D. H., and Chudley, J. A.

CHURCHES

See also Religious institutions

Synagogues

American institute of management. Roman Catholic church. *Management audit*, v. 5, Feb. 1956. 26p. (Special audit no. 137)

Board of missions of the Methodist church. Division of national missions. Report of the treasurer at May 31, 1954. Philadelphia, Pa., Board of missions of the Methodist church, Division of national missions. 60p.

Board of missions of the Methodist church. Division of world missions. Report of the treasurer, June 1, 1953 to May 31, 1954. New York, Board of missions of the Methodist church, Division of world missions. 88p.

Fox, John F. Church loans by commercial banks. *Bulletin of the Robert Morris associates*, v. 37, Feb. 1955, p. 155-66; March 1955, p. 205-7.

Moore, James A., and Dohan, David H. W. Sales, churches, and monkeyshines. *Tax law review*, v. 11, Jan. 1956, p. 87-111.

United Lutheran church in America. Bulletin of reports of the nineteenth biennial convention, Toronto, October 6-13, 1954. Toronto, T. Eaton (College St.) store. 912p.

Accounting

Burkhardt, Godfrey F. Accounting for parishes. ed. 2, rev. Latrobe, Pa., Archabbey press, 1954. 182p.

Gillman, Margaret. Accountant and the church. *Woman C.P.A.*, v. 18, Aug. 1956, p. 9, 18.

Henke, Emerson O. Some elements of effective church controllership. Waco, Texas, Baylor university, School of business, Sept. 1954. 24p. (Baylor bulletin)

Levitt, A. S. Approach to church accounting. *Canadian chartered accountant*, v. 68, May 1956, p. 401-6.

Palen, Jennie M. Church balance sheet. (In her *Report writing for accountants*. 1955. p. 185.)

South Dakota, University of. Business research bureau. Church accounting systems. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 44-6.)

Woodard, Bruce A. Churches. (In Williams, Robert L., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 251-82.)

CHURCHILL, BETTY C.

Age and life expectancy of business firms. *Survey of current business*, v. 35, Dec. 1955, p. 15-19, 24.

CHURCHILL, CALVIN W., joint author

See Houck, George H., Nielsen, Oswald and Churchill, Calvin W.

CHURCHMAN, C. WEST AND ACKOFF, RUSSELL L.

Operational accounting and operations research. *Journal of accountancy*, v. 99, Feb. 1955, p. 33-9.

CHWALS, WALTER

Uniform apportionment formula for state income taxes. *Taxes—the tax magazine*, v. 33, March 1955, p. 212-14.

CIGAR MANUFACTURERS ASSOCIATION OF AMERICA, INC.

Statistical record, 1954-1955. New York, Cigar manufacturers association of America, inc., no date. 132p.

CIGARETTE TAX

Brown, Bradley. Administration of municipal cigarette and gasoline taxes. *Municipal finance*, v. 27, May 1955, p. 149-55.

Constitutionality of Iowa penalty tax on purchasers in Iowa who buy cigarettes from out-of-state sellers. (Notes and legislation) *Iowa law review*, v. 40, Spring 1955, p. 505-10.

CIGARS, CIGARETTES, ETC., MANUFACTURERS**Statistics**

Cigar manufacturers association of America, inc. Statistical record, 1954-1955. New York, Cigar manufacturers association of America, inc., no date. 132p.

CIGARS, CIGARETTES, ETC., WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for wholesalers of cigars, cigarettes and tobacco. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

CIRCULAR 230

See Treasury department circular 230

- CISSELL, HELEN**, joint author
See Cissell, Robert and Cissell, Helen
- CISSELL, ROBERT AND CISSELL, HELEN**
Mathematics of finance. Boston, Mass., Houghton Mifflin co., c1956. 198p. plus 88p.
- CITIZENS COMMITTEE FOR THE HOOVER REPORT**
Digests and analyses of the nineteen Hoover commission reports. Washington, D. C., Citizens committee for the Hoover report (1955). 252p.
- CITRUS FRUIT**
See Fruit growers
Fruit packing and shipping
- CITY COLLEGE OF NEW YORK**
New York state society of certified public accountants. Committee on history. City college of New York: a history of beginnings. *New York certified public accountant*, v. 26, Nov. 1956, p. 663-70.
- CITY MANAGERS**
See Municipal—Government
- CITY TAXES**
See Taxation, United States—Municipal
also Taxation, under name of particular city
- CIVIL SERVICE**
United States Congress. Public law 369—84th congress, chapter 807—1st session, H.R. 7618; an act to amend section 8 of the Civil service retirement act of May 29, 1930, as amended, approved August 11, 1955. Washington, D. C., Government printing office, 1955. 2p.
- CLAIM OF RIGHT DOCTRINE**
See Taxation, United States—Claim of right doctrine
- CLAIRE, RICHARD S.**
Selection and training of public accountants. (In Texas Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 35-44.)
- CLARE, FRASER**
Potential leadership role of the controller in personnel administration. *Controller*, v. 24, Sept. 1956, p. 421-3.
- CLARENCE COMPANY**
Alpert, Irving. Effect of long-term gains on the personal holding company tax. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 840-4.
- CLARK, ARTHUR W.**
Forms control program. *Office*, v. 41, May 1955, p. 71-2, 74, plus.
- CLARK, CECIL L.**
Joe can control costs—with sharp tools. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1634-42. Let's improve renegotiation—not lose its advantages. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1336-41.
- CLARK, CLIFFORD D.**
Economic appraisal of depreciation policy. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 28-40.
- CLARK, GRAHAM M.**, joint author
See Hunter, George Truman and Clark, Graham M.
- CLARK, REUBEN, JR.**
Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.
Correa, Mathias F. AIA's counsel sees no difficulty with Treasury's statement; disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.
- New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.
State courts' interest in Treasury practice cannot be ignored—a reply to Mr. Correa. *Journal of taxation*, v. 4, May 1956, p. 306-7.
Treasury's interpretation of circular 230 raises new doubts on practice by accountants. *Journal of taxation*, v. 4, April 1956, p. 216-19.
- CLARK, ROBERT EMMET**
Another community property anomaly. (Notes) *Tax law review*, v. 11, Nov. 1955, p. 76-83.
- CLARK, ROY E.**
Areas of potential cost reduction—paperwork. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 18-28.)
- CLARK, WILLIAM H.**
Starting salaries for graduates. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 21.
- CLARKE, CLEMENT J., JR.**
Deferred compensation contracts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 442-50.)
- CLARKE, W. D.**
Flow charting as a technique in business. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 197-207.
- CLARKSON, GORDON AND COMPANY**
Taxes and Canada's economic troubles. *Canadian chartered accountant*, v. 68, April 1956, p. 294-302.
- CLASSIFICATION**
Geoghegan, R. S. Simplification and classification as a tool of management. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 100-8.)
Risk, J. M. S. Classification and coding of accounts. London, Institute of cost and works accountants, 1956. 79p. (*Occasional paper no. 2*)
Vogel, Alvin J. Numeric coding; a new concept of coding commercial checking accounts. *Auditgram*, v. 32, Dec. 1956, p. 8-10, 12, 14-15.
- CLASSIFICATION and coding of accounts.** Risk, J. M. S.
- CLASSIFICATION of accounts for municipal authorities.** Municipal management company.
- CLASSIFICATION of management services by CPAs.** American institute of accountants. Committee on management services by CPAs.
- CLAY PRODUCTS MANUFACTURERS**
See also Brick manufacturers
Concrete products
Pottery
- CLAYTON, CHARLES F.**
Accounting and management controls in the machine accounting department. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 4-6.
- CLEANING AND DYEING**
Cost accounting
National institute of drycleaning. Explanation and examples of forms used in the uniform cost accounting system for drycleaning plants. Silver Spring, Md., National institute of drycleaning, 1952. Text and forms, not pagged.
- Costs**
National institute of drycleaning. Cost percentages for the year 1955. Silver Spring, Md., National institute of drycleaning, c1956. 1p.
- Statistics**
Accounting corporation of America. Laundry and cleaning, plants and agencies. (In its *Mail-me Monday barometer of small business*. 1954 year

CLEANING AND DYEING—Statistics—(Continued)

book issue. p. 82-7.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 82-7.)

National cash register company. Dry cleaning and dyeing plants. (In its *Expenses in retail businesses*. (1955). p. 11.)

CLEARLY reflecting income under section 446 of the Internal revenue code. *Columbia law review*, v. 54, Dec. 1954, p. 1267-90.

CLEARY, CATHERINE B.

Impact of the Internal revenue code of 1954 on estate planning. *Wisconsin law review*, v. 1955, July 1955, p. 524-53.

CLEARY, GEORGE E.

On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 545-89.)

Operation of corporations as affected by tax on personal holding companies. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 84-109.)

CLELAND, A. B., GRAY, C. A., AND WAYLAND, J. E.

Responsibilities and liabilities of the chartered accountant in practice. (Paper presented at the Blue Mountain congress, July 13-15, 1956, under the auspices of the Australian chartered accountants research society) Sydney, Australian chartered accountants' research society. 23p.

CLENDENIN, JOHN C.

Effect of corporate income taxes on corporate earnings. *Taxes—the tax magazine*, v. 34, June 1956, p. 391-8.

Introduction to investments. ed. 2. New York, McGraw-Hill book co., inc., 1955. 657p.

CLERGY**Taxation**

Bergreen, Bernard D. Minister's federal income tax guide for the preparation of 1955 returns and 1956 estimates. 1956 ed. Great Neck, N.Y., Channel press, inc., c1955. 125p.

CLERICAL WORK

See also Paper work

Brown, Arthur A., and Peck, Leslie G. How electronic machines handle clerical work. *Journal of accountancy*, v. 99, Jan. 1955, p. 31-7.

Coan, Norman A. Sharing common sense for more cents per common share. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 939-48.

Gunders, Henry. Clerical work measurement. *Journal of accountancy*, v. 101, Feb. 1956, p. 38-44.

Levin, Howard S. Office work and automation. New York, John Wiley and sons, inc., c1956. 203p.

Pitney, Thomas C. "Why" and "hows" of clerical work measurement. *Arthur Young journal*, v. 2, Jan. 1955, p. 13-21. *Internal auditor*, v. 12, March 1955, p. 29-37.

Reynolds, Earl W. Integrated data processing. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 7-10.

Sexton, W. E. Clerical work simplification program. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 43-55.)

Costs

Brownlee, James L. Man-hour budgeting for control of clerical costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 956-65.

Control of clerical costs; Determining and analyzing clerical costs. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 89-106; 283-7.)

Gunders, Henry. Controlling clerical costs through tested methods of work measurement. *Newspaper controller*, v. 9, April 1956, p. 1, 7-8.

McNamara, Edmond W. Clerical cost control system using standard time data. *Office*, v. 41, June 1955, p. 7-15.

Martin, Ralph A. Where and how to save clerical costs. (In American management association. *Controlling office production*. c1955. p. 3-20.)

Schiff, Michael. Clerical cost control in the payroll department—a case study. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1381-9.

CLERICAL work measurement. Gunders, Henry.

CLEVELAND, GEORGE B.

Getting down to causes on the labor variance. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 82-6.

CLEVELAND (CITY OF), OHIO

Muntz, Ralph W. Financial administration and organization in Cleveland with special emphasis upon centralized accounting. *Municipal finance*, v. 28, May 1956, p. 141-9.

CLEWS, R. I.

Loss of profits insurance; a practical approach. *Accountant* (Eng.), v. 133, July 23, 1955, p. 96-104.

CLICK, JOE M.

What management wants from the accounting department. *Cooperative accountant*, v. 9, Fall 1956, p. 9-14.

CLICK, MAURICE A.

Depreciation. *Hospital accounting*, v. 10, Feb. 1956, p. 6-7.

CLIENTS

See Accountants' office—Clients

CLIENTS' WRITTEN REPRESENTATIONS

Phillips, Eli. Written representations to auditors. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 194-203.)

CLIFFE, FRANK B.

Some personal qualifications that management expects the internal auditor to have. *Internal auditor*, v. 12, March 1955, p. 66-70.

CLIFFORD, W. KELLY

Oil and gas taxation and the internal revenue code of 1954. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 14-18.

CLIFFORD v. COMMISSIONER

Dumas, Lawrence, Jr. Indian giver is still subject to tax, or Clifford trusts under 1954 code. *Journal of taxation*, v. 2, April 1955, p. 198-206.

Greenberger, Maurice H. Changes in the income taxation of Clifford type trusts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 165-81.)

Rabin, Joseph. "Clifford case" of the thin corporation. *Taxes—the tax magazine*, v. 34, April 1956, p. 282-5.

Waters, Carolinda. "Grandfather" trusts and other trusts taxed to third persons. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 495-503.)

Wickersham, Thomas R. Short term and controlled trusts (the Clifford doctrine codified). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 479-94.)

CLINE, DENZEL C.

Literature of sales taxation. *Vanderbilt law review*, v. 9, Feb. 1956, p. 360-71.

CLINIC on tax planning in connection with liquidations, distributions and reorganizations of a corporation. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 167-223.)

CLINIC on tax planning in organizing and operating a corporation. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 141-66.)

CLINICS

See also Medical clinics

CLIPPINGER, RICHARD F.

Economics of the digital computer. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 77-88.

CLIPPINGER, RICHARD F., DIMSDALE, B., AND LEVIN, J. H.

Automatic digital computers in industrial research. *Journal of machine accounting systems and management*, v. 6, Feb. 1955, p. 7-11.

CLOHSEY, ADDISON B.

Business deductions under the 1954 internal revenue code. (In *Denver, University of, and others. Fourth annual University of Denver tax institute . . . 1954*. c1955. p. 72-8.)

CLOSE CORPORATIONS

See Corporations, Close

CLOSE look at the slide fastener industry. Allgood, Dwight M.

CLOSING

American institute of accountants. Natural business year. Suggested fiscal closing dates (revised 1955). New York, American institute of accountants, c1955. 4p.

Dods, John B., and Kelsey, Dean H. How we overcame obstacles to a faster closing. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1264-71.

Greer, Howard C. Let's have the story—quick! *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 492-508.

Judd, Frank. Expediting cost closing in a tobacco company. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 572-7.

Mackenzie, Donald H. Closing the books; Changes in proprietorship. (In his *Fundamentals of accounting*. rev. ed. 1956, p. 119-42.)

Month-end closing in minimum time lapse. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 266-72.

Weiner, Julian S. H. Cutting the year-end work. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 143-53.)

CLOTH

See Cotton
Textiles
Wool and worsted

CLOTHING MANUFACTURERS

Klein, Louis J., and Goldberg, Richard H. Production and inventory controls in apparel manufacturing. *New York certified public accountant*, v. 26, Aug. 1956, p. 474-9.

Accounting

Winsten, Irwin. Children's dresses (manufacturing). (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 219-50.)

Cost accounting

Beard, Frederick G. Modern management techniques in the South African clothing industry. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 377-80.

Berger, Louis W. Garment factory applies direct costing. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 362-7.

Inventories

Klein, Louis J., and Goldberg, Richard H. Production and inventory controls in apparel manufacturing. *New York certified public accountant*, v. 26, Aug. 1956, p. 474-9.

Statistics

Foulke, Roy A. Ratios for clothing manufacturers; men's and boys', women's coats and suits; dresses, rayon, silk and acetate; overalls and work clothing; shirts, underwear and pajamas, men's. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

CLOTHING RETAILERS

Statistics

Accounting corporation of America. Apparel group. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 18-24.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 18-24.)

Dun and Bradstreet, inc. Women's accessory and specialty stores; operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. Not paged. (*Cost of doing business survey*)

Foulke, Roy A. Ratios for retailers of men's and boys' clothing; men's and women's clothing; men's furnishings. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

National association of retail clothiers and furnishers. 27th annual business survey—National association of retail clothiers and furnishers combined with 12th annual Men's wear magazine survey of operating experience. Washington, D. C., National association of retail clothiers and furnishers, c1956.

National cash register company. Men's wear stores; Specialty stores (women's wearing apparel stores). (In its *Expenses in retail businesses*. (1955). p. 32, 34.)

United States, Commerce, Department of. Women's ready-to-wear stores—1953 operating ratios. Washington, D. C., Department of commerce, Feb. 1955. 4p. (*Business service bulletin no. 99*)

CLOTHING WHOLESALEERS

Statistics

Foulke, Roy A. Ratios for wholesalers of men's furnishings; womenswear, coats, suits and dresses. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

CLOUES, ALFRED S.

Shoe box accounting. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 26.

CLUB MANAGERS ASSOCIATION OF AMERICA

Mino, Ferdinand L. Uniform system of accounts for clubs. *New York certified public accountant*, v. 25, March 1955, p. 159-66.

CLUBS

See also Ball clubs
Boat clubs
Book clubs
Club plan of merchandising

Foley, David W., Jr. Toastmasters club in the New York office. *Arthur Young journal*, v. 2, Jan. 1955, p. 45-9.

Accounting

Giesen, O. Karl. Guest records for the smaller hotel or residence club. *Hadley service bulletin*, May 1956, p. 1-6.

Mino, Ferdinand L. Uniform system of accounts for clubs. *New York certified public accountant*, v. 25, March 1955, p. 159-66.

Nolin, Joseph H. All types of clubs can benefit from the uniform system of accounts. *Horwath hotel accountant*, v. 35, April 1955, p. 6-7.

Costs

Harris, Kerr, Forster and company. 1954-55 golf course maintenance costs for 35 clubs. *Transcript*, v. 12, Aug. 1955, p. 3.

Internal control

Beach, Herbert. Role of internal control in profitable club operation. *Horwath hotel accountant*, v. 35, Oct. 1955, p. 3-7.

Statistics

Califano, Alfred N. Case study: Country club X. *Horwath hotel accountant*, v. 35, Jan. 1955, p. 4-5.

Harris, Kerr, Forster and company. Clubs in town and country 1954-55; a statistical review of the operations of 80 clubs. New York, Harris, Kerr, Forster and co., c1955. 12p.

Harris, Kerr, Forster and company. Clubs in town and country 1955-56; a statistical review of the operations of 90 clubs. New York, Harris, Kerr, Forster and co., c1956. 12p.

CLUBS—Statistics—(Continued)

- Horwath, John N. City club operations in 1954; a study of 38 clubs located in 25 cities. *Horwath hotel accountant*, v. 35, Aug. 1955, p. 2-9, 11.
- Horwath, John N. City club operations in 1955; a study of 38 clubs located in 25 cities. *Horwath hotel accountant*, v. 36, Aug. 1956, p. 2-9.
- Nolin, Joseph H. Country club operations in 1954; a study of 34 large and small clubs located near 23 principal cities. *Horwath hotel accountant*, v. 35, June 1955, p. 2-9.
- Nolin, Joseph H. Country club operations in 1955; a study of 34 clubs located near 24 principal cities. (Annual country club study) *Horwath hotel accountant*, v. 36, June 1956, p. 2-9.

Taxation

- Galardi, William L. How are you enjoying your exemptions? *Transcript*, v. 12, Oct. 1955, p. 1, 6-7.

CLUBS in town and country. Harris, Kerr, Forster and company.

COAL MINING

See Mining and metallurgy, Coal

COAN, NORMAN A.

- Sharing common sense for more cents per common share. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 939-48.

COATS AND SUITS

See Clothing

COBB, EDWARD L.

- Taxation of partners under the Internal revenue code of 1954. *Michigan state bar journal*, v. 34, July 1955, p. 7-15.

COBB, HERBERT C. M.

- Internal auditing as an aid to better management. *Internal auditor*, v. 13, Sept. 1956, p. 76-81.

COCHRAN, EDWARD B.

- What is a controller? *Journal of accountancy*, v. 100, July 1955, p. 46-53. *Society of savings and loan controllers bulletin*, v. 5, Sept. 1956, p. 6-13.

COCHRAN, WILLIAM G.

- Sampling techniques. New York, John Wiley and sons, c1953. 330p.

COCHRANE, JEANNETTE M.

- State code of ethics—problem or panacea? *Illinois certified public accountant*, v. 18, Spring 1956, p. 24-31.

COCHRANE, R. W.

- Administration and the accountant. *Canadian journal of accountancy*, v. 5, March 1956, p. 63-6.

COCKTAIL LOUNGES**Statistics**

- Accounting corporation of America. Cocktail lounges. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 51-4.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 51-4.)

COCONUT OIL**Accounting**

- Javier, Primitivo A. Accounting problems in a coconut oil factory. *Accountants' journal* (P.I.), v. 4, Fourth quarter 1954, p. 300-3.

CODD, E. F.

- Electronics: the impact on accounting. *Cost and management* (Canada), v. 29, May 1955, p. 175-9.

CODES, ACCOUNTING

See Classification

COE, CECIL E.

- Developments in business insurance. (Address at annual meeting of American institute of accountants, Sept. 23-27, 1956) 8 typewritten pages.
- Public accountant looks at the client's insurance policies. *National public accountant*, v. 6, Feb. 1956, p. 5-12.

COEN, COOKE

- Newsprint and typo costs over a decade. *Editor and publisher*, Feb. 25, 1956, p. 12, 58.

COFFMAN, PAUL B.

- Business climate. *Journal of accountancy*, v. 101, June 1956, p. 8. v. 102, July 1956, p. 8; Aug. 1956, p. 10; Sept. 1956, p. 10; Oct. 1956, p. 10; Nov. 1956, p. 12; Dec. 1956, p. 10.
- New Journal service: Business weather reports. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 28.
- Wayland, James F. Business climate. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25.

COGAN, MORRIS L.

- Problem of defining a profession. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 105-11.

COGEN, JESSE B.

- Guide to adequate business insurance and protection. *Accounting seminar*, Spring 1955, p. 11-15.

COHEN, ALBERT H.

- Impact of the new revenue code upon accounting. (1956). 21 typewritten pages. *Accounting review*, v. 31, April 1956, p. 206-16.
- Myers, John H. Comment on Cohen's article with reply by Albert H. Cohen. *Journal of accountancy*, v. 99, Jan. 1955, p. 26.
- Professional conduct in taxes. *Journal of accountancy*, v. 101, Jan. 1956, p. 34-9.

COHEN, EDWIN S.

- Raising venture capital for small and new business. (In: United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 673-82.)

COHEN, EDWIN S., and others

- Corporate liquidations under the Internal revenue code of 1954, by Edwin S. Cohen, Frederick Gelberg, Stanley S. Surrey, Thomas N. Tarleau and William C. Warren. *Columbia law review*, v. 55, Jan. 1955, p. 37-55.
- Internal revenue code of 1954: carry-overs and the accumulated earnings tax, by Edwin S. Cohen, Paul A. Phillips, Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Tax law review*, v. 10, March 1955, p. 277-306.
- Internal revenue code of 1954: corporate distributions, organizations and reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

COHEN, HERBERT L.

- Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.

COHEN, MELVIN A.

- Guide of the most important ratios used in analyzing a business. *Accounting seminar*, v. 11, Dec. 1956, p. 16-23.

COHEN, VICTOR

- Income under the 1954 code. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Jan. 1955, p. 26-36.
- Mahon, James J., Jr., editor. Tax dividends received credit highlighted again. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 75-6.
- 1955 Massachusetts tax changes and ruling. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 100-5.

COHEN, WILLIAM AND LEWIS, BERNARD L.

- Attorney-accountant: ethical problems in the joint practice of law and accounting. *U.C.L.A. law review*, v. 3, April 1956, p. 360-71.

COHN, LAWRENCE E.

- Acquiring the loss corporation: fact or fantasy. (In New York university. *Institute on federal taxation* (thirteenth annual institute) 1955. p. 757-69.)

COHN, LAWRENCE E.—(Continued)

How to select or change the accounting period. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 262-73.)

Mahon, James J., Jr., editor. Loss corporation provision may be defective, by Lawrence E. Cohn. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 88.

COIN COLLECTORS

See Collectors

COIN MACHINES

See Vending machines

COINCIDENT AUDITS

See Auditing—Coincident audits

COINS AND COINAGE

Jain, Jia Lal. Use of decimal coinage in accounting. *Chartered accountant* (India), v. 5, Nov. 1956, p. 223-9.

CO-INSURANCE

See Insurance, Co-insurance

COLAVECCHIO, JEAN

Influence of federal taxation on accounting techniques. *Woman C.P.A.*, v. 18, June 1956, p. 6-9, 12.

COLD STORAGE WAREHOUSES

See Warehouses

COLE, A. NEWTON

Tax problems in purchasing. (In American management association. *Management and taxes*. c1956. p. 36-45.)

COLE, ROBERT H.

Financing retail credit sales through charge account bank plans. Urbana, Ill., University of Illinois, College of commerce and business administration, Oct. 1955. 60p. (*Business management survey* no. 5)

COLE, W. GERALD

Preparation and use of process and flow charts. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1084-94.

COLEMAN, JOHN S.

Computers as tools for management. *Management science*, v. 2, Jan. 1956, p. 107-13.

COLLADO, EMILIO G.

Effect of United States taxation on the amount of private investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 725-34.)

United States taxation of corporate income from investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 745-56.)

COLLAPSIBLE CORPORATIONS

See Corporations, Collapsible

COLLATERAL

Grau, Walter A. Loan audits and collateral control. *Auditgram*, v. 32, Oct. 1956, p. 26, 28, 30, 42.

Shipley, Edward T. Control and audit of collateral. *Auditgram*, v. 32, April 1956, p. 12-14.

COLLECTION AGENCIES

Accounting

Pearson, C. F. Collection agency accounting. *Hadley service bulletin*, Jan. 1956, p. 1-6.

COLLECTIVE BARGAINING

See also Industrial relations

Trade agreements

Trade unions

Bureau of national affairs, inc. Guaranteed annual wage; existing plans, employer and union approaches, bargaining strategy. Washington, D. C., Bureau of national affairs, inc., 1955. 259p.

Carter, Maynard F. Controller's role in collective bargaining. *Controller*, v. 24, July 1956, p. 316-17, 336.

Chernick, Jack and Berkowitz, Monroe. Guaranteed wage—the economics of opulence in collective bargaining. *Journal of business* (University of Chicago), v. 28, July 1955, p. 169-81.

Ford motor company. Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Frutkin, Arnold W. Bargaining on pensions. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 211-40.)

Pillsbury, Wilbur F. Use of corporate financial statements and related data by organized labor. Bloomington, Ind., Indiana university, School of business, November 1954. 54p.

Rutgers university. Institute of management and labor relations. Benefit plans in collective bargaining; seventh annual Labor-management conference. New Brunswick, N. J., Rutgers university, April 26, 1955. 93p.

Sobernheim, Rudolf and Brown, William J. Collective bargaining on stock purchase plans: what price employee stock ownership? *Columbia law review*, v. 55, Nov. 1955, p. 1000-37.

COLLEGE ACCOUNTING TESTING PROGRAM

See Accounting testing program

COLLEGE and university business administration.

American council on education.

COLLEGE OF WILLIAM AND MARY

History and philosophy of taxation; a conference held at the College of William and Mary in Virginia, April 15, 1955. Williamsburg, Va., College of William and Mary, 1955. 95p.

COLLEGES

See Schools, colleges, etc.

COLLIE, MARVIN K., AND DRISCOLL, JOSEPH P.

Partnership oil and gas operations under provisions of the Internal revenue code of 1954. *Texas law review*, v. 33, June 1955, p. 792-824.

COLLIER, WILLIAM J.

Mechanized maintenance control. *Factory management and maintenance*, v. 114, March 1956, p. 118-23.

COLLINS, J. H.

Requirements of the Ontario securities commission. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 399-404.

COLLINS, PATRICIA H.

Administrative procedure: the conference submits its final report. *American bar association journal*, v. 41, April 1955, p. 311-14.

COLOMBIA

United nations. Colombia. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 57-63.)

United States. Commerce, Department of. Investment in Colombia; conditions and outlook for United States investors. Washington, D. C., Government printing office, 1953. 126p.

COLORADO, UNIVERSITY OF, and others

Proceedings of the second annual Institute of accounting. May 6, 1955. Boulder, Colo., University of Colorado. 104p.

COLORADO, UNIVERSITY OF. INSTITUTE ON ACCOUNTING

Gabrielson, C. C. How can the audit report be made more meaningful to management. (Address at University of Colorado, Third annual Institute on accounting, April 24, 1956) 16 typewritten pages.

COLORADO BAR ASSOCIATION

Denver, University of, and others. Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in col-

COLORADO BAR ASSOCIATION—(Continued)

- laboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.
- Denver, University of, and others. Fifth annual University of Denver tax institute; the 1954 Internal revenue code: a second look, September 21, 22 and 23, 1955, in collaboration with the Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1956. 149p.

COLORADO MILLING AND ELEVATOR COMPANY

- Rappaport, Louis H., editor. Disclosure of changes in financial position and operations before and after the statement date—the Colorado milling and elevator company case. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, April 1955, p. 245-7.

COLORADO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- Colorado, University of, and others. Proceedings of the second annual Institute of accounting. May 6, 1955. Boulder, Colo., University of Colorado. 104p.
- Denver, University of, and others. Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in collaboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.
- Denver, University of, and others. Fifth annual University of Denver tax institute; the 1954 Internal revenue code: a second look, September 21, 22 and 23, 1955, in collaboration with the Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1956. 149p.

COLUMBIA BANK FOR COOPERATIVES

- Critical comments on audit reports. *Cooperative accountant*, v. 8, Summer 1955, p. 3-8.
- Indispensable requirements (included with other necessary procedures) for audit reports submitted for credit purposes. Columbia, S. C. Columbia bank for cooperatives, March 23, 1955. 4p.

COLUMBIA UNIVERSITY. DEPARTMENT OF INDUSTRIAL ENGINEERING

- Rubenstein, Albert H., editor. Coordination, control, and financing of industrial research; proceedings of the fifth annual Conference on industrial research, June 1954, with selected papers from the fourth conference, June 1953; sponsored by the Department of industrial engineering, Columbia university. New York, King's crown press, Columbia university, 1955. 429p.

COLUMBIA UNIVERSITY. GRADUATE SCHOOL OF BUSINESS

- Cordiner, Ralph J. New frontiers for professional managers. New York, McGraw-Hill book co., inc., 1956. 121p. (*McKinsey foundation lectures*)
- Professorial chair in financial accounting at Columbia university graduate school of business. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 638.

COMBINATIONS

See also Consolidations and mergers
Holding companies and subsidiaries
Trusts—Industrial

- Guthmann, Harry G., and Dougall, Herbert E. Expansion and combination. (In their *Corporate financial policy*. ed. 3. 1955. p. 530-53.)

Accounting

- Karrenbrock, Wilbert E., and Simons, Harry. Corporate combination. (In their *Advanced accounting—comprehensive volume*. c1955. p. 285-318.)
- Wernitz, William W. Intangibles in business combinations. (Address at annual meeting of American institute of accountants, Sept. 23-27, 1956) 13 typewritten pages.

Taxation

- Sugarman, Norman A. Old ideas of tax v. business purpose change in planning corporate combinations today. *Journal of taxation*, v. 5, Aug. 1956, p. 67-9.

COMER, ROBERT W.

- How students view internship programs. *New York certified public accountant*, v. 25, Oct. 1955, p. 595-8.

COMMENTS IN ACCOUNTANTS' REPORTS

See Reports, Accountants'—Comments

- COMMENTS** on Commission report on CPA education and experience. *Journal of accountancy*, v. 102, Sept. 1956, p. 12.

- COMMENTS** on selected sections of the 1954 Internal revenue code—a symposium. *St. John's law review*, v. 29, May 1955, p. 328-45.

COMMERCE AND INDUSTRY ASSOCIATION OF NEW YORK, INC.

- Practical guide to the unemployment insurance program for New York employers; blueprint of action to control unemployment insurance costs. New York, Commerce and industry association of New York, inc., c1955. 35p.
- Tax calendar—1957. New York, Commerce and industry association of New York, inc., 1956. folder.

COMMERCE CLEARING HOUSE, INC.

- Arizona gross income (sales) tax—proposed regulations. Chicago, Ill., Commerce clearing house, inc., c1955. 62p.
- Complete social security law 1956; the full texts of the social security act and employment tax provisions of the Internal revenue code of 1954 as amended with 1956 changes in place. Chicago, Ill., Commerce clearing house, inc., c1956. 319p.
- Corporation 1955 filled-in tax return forms for 1954 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Corporation 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Corporation 1957 filled-in tax return forms for 1956 income. Chicago, Ill., Commerce clearing house, inc., c1956. 56p.
- Dictionary of income tax terms. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.
- Explanation of social security law as amended in 1956 (including the Social security amendments of 1956, approved August 1, 1956). Chicago, Ill., Commerce clearing house, inc., c1956. 144p.
- Federal estate and gift taxes explained—including estate planning. 1956 ed. Chicago, Ill., Commerce clearing house, inc., c1956. 288p.
- Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.
- Form 1040, instructions. Chicago, Ill., Commerce clearing house, inc., c1956. 29p.
- Handy 1957 explanation of your individual federal income tax return for 1956 income; including sample filled-in forms, rate tables, work sheets, check lists. Chicago, Ill., Commerce clearing house, inc., c1956. 48p.
- How federal taxes affect life insurance and annuities—1955. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.
- Income, estate and gift tax provisions. Internal revenue code of 1954 as amended to November 15, 1955. Chicago, Ill., Commerce clearing house, inc., c1955. 640p.
- Income tax deductions for professional men. Chicago, Ill., Commerce clearing house, inc., c1956. 16p.
- Income tax regulations under 1954 code, as of May 15, 1956. Chicago, Ill., Commerce clearing house, inc., c1956. 695p.
- Indiana gross income tax regulations as proposed for final adoption. Chicago, Ill., Commerce clearing house, inc., c1955. 159p. (*Special report*, Nov. 1, 1955)
- Individuals' 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.

COMMERCE CLEARING HOUSE, INC.—(Continued)

- Labor terms. Chicago, Ill., Commerce clearing house, inc., c1955.
- New selective sales and use tax as amended and companion laws. Chicago, Ill., Commerce clearing house, inc., c1956. 31p.
- New York city new sales and use tax regulations. Chicago, Ill., Commerce clearing house, inc., c1956. 109p.
- 1955 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.
- 1956 federal payroll withholding tax tables, effective January 1, 1956. Chicago, Ill., Commerce clearing house, inc., c1955. 16p.
- 1956 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- 1956 rapid tax calculators for 1955 returns and 1956 declarations of estimated tax. Chicago, Ill., Commerce clearing house, inc., c1955. folder.
- 1956 security transactions—when to sell securities for income tax saving. Chicago, Ill., Commerce clearing house, inc., c1956. 23p.
- 1956 U. S. master tax guide. Chicago, Ill., Commerce clearing house, inc., c1955. 431p.
- 1957 federal payroll withholding tax tables, effective January 1, 1957. Chicago, Ill., Commerce clearing house, inc., c1956. 16p.
- 1957 federal tax computation—income tax, estate tax, gift tax. Chicago, Ill., Commerce clearing house, inc., c1956. 23p.
- 1957 U. S. master tax guide. Chicago, Ill., Commerce clearing house, inc., c1956. 432p.
- Pennsylvania—new selective sales and use and hotel occupancy taxes and companion laws, with CCH explanation. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- Pension plan guide—proposed regulations on qualified retirement plans. Chicago, Ill., Commerce clearing house, inc., Sept. 1, 1955. 48p.
- Pre-return tax planning. Chicago, Ill., Commerce clearing house, inc., c1955. 39p.
- Procedure and practice before the Tax court of the United States. ed. 15. Chicago, Ill., Commerce clearing house, inc., c1955. 280p.
- Procedure and practice before the Tax court of the United States: including Court rules for review; rules of the Tax court. Code of evidence, D. of C. Specimen forms. ed. 16. Chicago, Ill., Commerce clearing house, inc., 1956. 276p.
- Proxy rules of the Securities and exchange commission 1956. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- Real estate transactions under 1954 code. Chicago, Ill., Commerce clearing house, inc., c1955. 96p.
- Renegotiation act: full text of law with CCH explanation, including 1955 amendments. Chicago, Ill., Commerce clearing house, inc., c1955. 32p.
- Salary data on "white collar" workers: prepared by the U. S. Department of labor. Chicago, Ill., Commerce clearing house, inc., c1955. 44p.
- Stock values and yields for 1955 tax purposes: a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1955 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1955. 148p.
- Stock values and yields for 1956 tax purposes: a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1956 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1956. 150p.
- Tax law of the State of New York: including law provisions establishing a state board of equalization and assessment and law provisions imposing admissions and pari-mutuel taxes on horse races, as of June 1955. Chicago, Ill., Commerce clearing house, inc., c1955. not paged.
- Taxation of life insurance companies; (H.R. 7201 as signed by the President on March 13, 1956); Senate finance committee report on H.R. 7201; Full text of the law. Chicago, Ill., Commerce clearing house, inc., c1956. 31p.
- Year-end tax planning for 1957 returns. Chicago, Ill., Commerce clearing house, inc., c1956. 40p.

COMMERCIAL algebra—college course. Simpson, Thomas Marshall, Pirenian, Zareh M., and Crenshaw, Bolling H.

COMMERCIAL CREDIT

See Credit

COMMERCIAL CRIME

See also Defalcations

Forgery

Fraud

Patten, Robert A. Hospital accountant and crime loss control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 103-21.)

Shaplen, Robert. Annals of crime—the metamorphosis of Philip Musica. *New Yorker*, v. 31, Oct. 22, 1955, Oct. 29, 1955.

COMMERCIAL FINANCE COMPANIES

See Finance companies

COMMERCIAL FINANCING

See Accounts receivable—Financing

Factoring

Finance companies

Inventories—Financing

Loan companies

COMMERCIAL LAW

Anderson, Ronald A. Cases on business law. Cincinnati, Ohio, South-western publishing co., c1953. 1102p.

Bergh, Louis O., and Conyngton, Thomas. Business law. ed. 5. New York, Ronald press co., c1956. 1005p.

Dillavou, Essel R. Law. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 142-230.)

Lusk, Harold F. Business law—principles and cases. ed. 5. Homewood, Ill., Richard D. Irwin, inc., 1955. 1061p.

National association of credit men. Credit manual of commercial laws, 1956. New York, National association of credit men, c1955. 676p.

Stimson, Claude W., and Lazar, Joseph. Recent cases and materials in business law. Boston, Mass., Houghton Mifflin co., c1955. 370p.

Examinations

See also Examinations, C.P.A.—Uniform—Commercial law

COMMERCIAL motor transportation. Taff, Charles A.

COMMERCIAL OPERATIONS COMMISSION

Automation—how soon and how much. *Auditgram*, v. 31, March 1955, p. 42-7.

COMMERCIAL PAPER

See Negotiable instruments

COMMERCIAL RECEIVABLE COMPANIES

See Factoring

Finance companies

COMMISSION FORM OF GOVERNMENT

See Municipal—Commission form of government

COMMISSION MERCHANTS

See Consignments

Factoring

COMMISSION ON INTER-GOVERNMENTAL RELATIONS

See United States. Commission on inter-governmental relations

COMMISSION ON ORGANIZATION OF THE EXECUTIVE BRANCH OF THE GOVERNMENT

Budget and accounting; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 72p.

Index to the Commission and Task force reports; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 85p.

Legal services and procedure; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 115p.

Lending agencies; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 126p.

COMMISSION ON ORGANIZATION OF THE EXECUTIVE BRANCH OF THE GOVERNMENT—(Continued)

- Paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 17p.
- Task force report on budget and accounting in the United States government, June 1955. Washington, D.C., Government printing office, 1955. 87p.
- Task force report on legal services and procedure, March 1955. Washington, D.C., Government printing office, 1955. 442p.
- Task force report on lending agencies, February 1955. Washington, D.C., Government printing office, 1955. 257p.
- Task force report on paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 69p.

COMMISSION ON ORGANIZATION OF THE EXECUTIVE BRANCH OF THE GOVERNMENT

- Browne, Dudley E. Controllershship—key to efficiency in government; a review of the Hoover commission task force report on budget and accounting. *Controller*, v. 23, Oct. 1955, p. 477-80, 482.
- Budget and accounting act. (News report) *Journal of accountancy*, v. 102, Sept. 1956, p. 16.
- Childs, Corinne. Second Hoover commission report—a brief summary. *Woman C.P.A.*, v. 18, June 1956, p. 15-17.
- Citizens committee for the Hoover report. Digests and analyses of the nineteen Hoover commission reports. Washington, D.C., Citizens committee for the Hoover report (1955). 252p.
- Federal accounting bill. (News report) *Journal of accountancy*, v. 102, July 1956, p. 5.
- Few kind words for government accounting. (Editorial) *Journal of accountancy*, v. 100, Sept. 1955, p. 27-8.
- Fuchs, Ralph F. Hoover commission and Task force reports on legal services and procedure. *Indiana law journal*, v. 31, Fall 1955, p. 1-44.
- Harris, Whitney R. Hoover commission report: improvement of legal services and procedure. *American bar association journal*, v. 41, June 1955, p. 497-500, 558.
- Hoover commission would assure CPA's right to take cases through IRS Appellate division. *Journal of taxation*, v. 2, June 1955, p. 348-9.
- Morey, Lloyd. New federal accounting law; and comment by J. Harold Stewart. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.
- Recommendations on government budget and accounting from Task force of the Hoover commission. (Official releases) *Journal of accountancy*, v. 100, Sept. 1955, p. 71-2.
- vom Baur, F. Trowbridge. Representation before administrative agencies. *Unauthorized practice news*, v. 22, March 1956, p. 3-16.

COMMISSION ON STANDARDS OF EDUCATION AND EXPERIENCE FOR CERTIFIED PUBLIC ACCOUNTANTS

- Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.
- Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.
- Cannon, Arthur M. Challenges to education in the report. (Report of Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 20 mimeo. pages.
- Comments on Commission report on CPA education and experience. *Journal of accountancy*, v. 102, Sept. 1956, p. 12.
- Education and experience for CPA's. (Editorial) *Journal of accountancy*, v. 102, Aug. 1956, p. 23-6.
- Kessler, Louis M. Let's build the profession through education (as recommended by the Commission on standards of education and experience for certified public accountants). (Address at an-

- nual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.
- Kessler, Louis M. Professional education. *Journal of accountancy*, v. 102, Dec. 1956, p. 32-7.
- Lipsky, Daniel. Standards of education and experience for CPA's—the undergraduate accounting program. *New York certified public accountant*, v. 26, Dec. 1956, p. 728-32.
- Michigan, University of. School of business administration. Bureau of business research. Standards of education and experience for certified public accountants; a brief summary of the report and recommendations of the Commission on standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, School of business administration, 1956. 126 mimeo. pages.
- New York state society of certified public accountants. Standards of education and experience for certified public accountants: highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.
- Pedelahore, J. Earl. Case for the dissent. *Journal of accountancy*, v. 102, Dec. 1956, p. 38-41.
- Pedelahore, J. Earl. Case for the dissent (Report of the Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages.
- Perry, Donald P. Conclusions and recommendations of the Commission on standards of education and experience for certified public accountants. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Nov. 1956, p. 37-8, 47.
- Perry, Donald P. Work of the commission on CPA standards. *Accounting review*, v. 30, April 1955, p. 183-93.
- Smith, C. Aubrey. Next step—a professional school of accounting. *Accounting review*, v. 31, Oct. 1956, p. 565-72.
- Vance, Lawrence L. Education for public accounting; with special reference to the report of the Commission on standards of education and experience for certified public accountants. *Accounting review*, v. 31, Oct. 1956, p. 573-80.
- What makes a properly trained accountant? (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 31-2.

COMMISSIONS

- See Executors and trustees—Fees and commissions
- Government commissions
- Professional ethics—Commissions
- Taxation, United States—Commissions
- Wages, fees, salaries, etc.—Commissions

COMMITMENTS

- Blough, Carman G., editor. Cotton mill practice in reflecting commitments or purchases. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 74-5.

Accounting

- Seyfort, J. D. Accounting for commitments. *Australian accountant*, v. 26, July 1956, p. 283-6.

COMMITTEE FOR ECONOMIC DEVELOPMENT

- Budget, the economy and tax reduction in 1956. New York, Committee for economic development, June 1956. 18p.
- Control of federal government expenditures. New York, Committee for economic development, January 1955. 30p.
- Economic development abroad and the role of American foreign investment. New York, Committee for economic development, February 1956. 35p.
- Federal tax issues in 1955. New York, Committee for economic development, May 1955. 16p.
- Smithies, Arthur. Budgetary process in the United States. New York, McGraw-Hill book co., inc., 1955. 486p.
- Tax policy in 1956. New York, Committee for economic development, December 1955. 12p.

COMMODITY BROKERS

Auditing

- McMahon, James P. Auditing of commodity merchants. *Arthur Young journal*, v. 2, April 1955, p. 20-7.

COMMODITY EXCHANGES**Government regulation**

Koontz, Harold and Gable, Richard W. Regulation of security and commodity markets. (In their *Public control of economic enterprise*. 1956. p. 464-84.)

COMMODITY FUTURES**See Futures**

COMMON core of state educational information, compiled by Paul L. Reason, Emery M. Foster, and Robert F. Will. United States. Health, education, and welfare, Department of.

COMMON law prosecutions for revenue fraud. *British tax review*, Sept. 1956, p. 119-25.

COMMON TRUST FUNDS**See Funds—Trust**

COMMON trust funds. American bankers association.

COMMONWEALTH BUILDING AND LOAN ASSOCIATION

Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.

COMMUNICATION EQUIPMENT MANUFACTURERS

Dodge, Harold F., and Romig, Harry G. Sampling inspection tables—single and double sampling. New York, John Wiley and sons, inc., c1944. 106p.

COMMUNIST CHINA**See China, Communist****COMMUNITY CHESTS****Accounting**

International business machines corporation. IBM service bureau for community chest procedures. New York, International business machines corp. (195?) not paged.

Palen, Jennie M. Community fund balance sheet. (In her *Report writing for accountants*. 1955. p. 186.) United community funds and councils of America. Accounting for community chests and united funds—principles and methods, rev. 1956. New York, United community funds and councils of America, 1956. 33p.

COMMUNITY PROPERTY**See also Taxation, United States—Community property**

Stewart, Arthur. Accounting aspects of community property in Texas. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 15-22.)

COMMUNITY TELEVISION ANTENNA COMPANIES**See Radio and television broadcasting****COMMUNITY TRUSTS****See Trusts—Community****COMPANIES ACT (GREAT BRITAIN)****See Corporations—Law—Great Britain**

COMPANY approaches to production problems. American management association.

COMPANY guide to the selection of salesmen. Mandell, Milton M.

COMPASS points of business. Dun and Bradstreet, inc.

COMPENSATION**See Bonus**

Pensions and benefit plans

Profit sharing

Stock options

Stock purchase

Taxation, United States, under subheadings: Compensation for services; Employee benefits

Wages, fees, salaries, etc.

COMPENSATION INSURANCE**See Workmen's compensation**

COMPENSATION through employee benefit plans. Blake, Matthew F.

COMPETITION

Bialkin, Kenneth J., and Bohannon, Willis W. Covenants not to establish a competing business—does the benefit pass? *Virginia law review*, v. 41, June 1955, p. 675-87.

Block, Max, editor. Goodwill and non-competition provisions in accounting practice dispositions. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675.

McCandless, O. Carlysle. Tax consequences of covenants not to compete. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1020-7.)

Tax treatment of a covenant not to compete. (Condensed from *Stanford law review*, May 1956) *Monthly digest of tax articles*, v. 7, Oct. 1956, p. 45-50.

COMPETITION for the accounting graduate. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 25-6.

COMPETITIVE BIDDING**See Professional ethics—Bidding**

COMPILATION of rental rates for construction equipment. Associated equipment distributors.

COMPLETE social security law 1956. Commerce clearing house, inc.

COMPLETED CONTRACT BASIS**See Contractors—Completed contract basis****COMPLETED STAFF WORK**

Lerch, Archer L. Completed staff work. *New York certified public accountant*, v. 26, April 1956, p. 246, 262.

COMPOSITION of state boards of accountancy. American institute of accountants. Committee on state legislation.

COMPSTON, A. D.

Internal audit in an electricity board. *Accountant (Eng.)*, v. 132, March 5, 1955, p. 262-4.

COMPTROLLER and his job. Toder, Emanuel.

COMPTROLLER GENERAL of the United States: the broad power to settle and adjust all claims and accounts. (Notes) *Harvard law review*, v. 70, Dec. 1956, p. 350-65.

COMPTROLLERS**See Controllers**

COMPTROLLER'S guide. United States. Army, Department of.

COMPUTERS**See Mechanical devices—Computers****CONCENTRATES****See Extracts, syrups, etc.****CONCEPCION, TERESA**

Development of depreciation accounting. *Accountants' journal (P.I.)*, v. 6, March 1956, p. 29-32.

CONCRETE CONSTRUCTION**Costs**

Pulver, H. E. Concrete. (In his *Construction estimates and costs*. ed. 2. 1947. p. 116-67.)

CONCRETE PRODUCTS**Costs**

Bartschi, D. P. Costing pre-cast stone for estimating and control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 644-56.

CONDEMNATION

- Fensterstock, Nathaniel. Real estate expert in the condemnation trial. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 114-18.)
- Halstead, Harry M. Involuntary and voluntary sale of farm land. *Ohio state law journal*, v. 17, Winter 1956, p. 46-57.
- Latchford, George P., Jr. Appraiser witnesses in condemnation cases. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 105-25.)
- Neiswanger, David L. Experiences as a court appraiser in condemnation proceedings. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 270-4.)

CONDUCT of the utility rate case. Welch, Francis X., editor and compiler.

CONFECTIONERY MANUFACTURERS**Statistics**

- Foulke, Roy A. Ratios for confectionery manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

CONFECTIONERY RETAILERS**Statistics**

- Accounting corporation of America. Confectionery stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 15-16.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 15-16.)
- Dun and Bradstreet, Inc. Candy, nut and confectionery stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, Inc., c1956. 4p. (*Cost of doing business survey*)
- National cash register company. Confectionery stores. (In its *Expenses in retail businesses*. (1955). p. 10.)

CONFECTIONERY WHOLESALEERS**Statistics**

- Foulke, Roy A. Ratios for confectionery wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

CONFERENCE BOARD

See National industrial conference board

CONFIDENTIAL COMMUNICATIONS

See Professional ethics—Confidential communications

CONFIRMATION of accounts receivable. Potter, John C.

CONFIRMATIONS

See also Accounts payable
Accounts receivable
Bank confirmations
Inventories
Investments and securities
Notes payable
Receivables

- Hay, Robert D. Program for audit confirmation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 159-93.)
- Heard, S. B. What, why and rules of audit confirmations. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 9-11.
- Hock, Joseph R. Stigma on the reputation of federal government accountants. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 22-4.

CONGRESS OF CHARTERED ACCOUNTANTS OF SOUTH AFRICA AND SOUTHERN RHODESIA

Papers to be presented at the first congress, 22-25 March 1955. Johannesburg, South Africa, Congress of chartered accountants of South Africa and Southern Rhodesia, March 1955. 72p.

CONLEY, EDWARD C.

Making a profit plan. *Cost and management* (Canada), v. 29, May 1955, p. 167-73.

CONLEY, ELMO H.

How to prepare an estate tax return. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2111-35.)

CONNECTICUT. GENERAL ASSEMBLY

Act concerning the practice of public accountancy; January session A.D., 1955. 12p.

CONNECTICUT PUBLIC EXPENDITURE COUNCIL

Higher education in Connecticut . . . whose responsibility. Hartford, Conn., Connecticut public expenditure council, 1956. 23p.

Local public school expenses and state aid in Connecticut including data for the school year 1954-1955. Hartford, Conn., Connecticut public expenditure council, January 1956. 33p.

CONNECTICUT SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Tax forum—outline of panel discussions on 1954 revenue act, November 22, 23, 1954. New Haven, Conn., Connecticut society of certified public accountants. 56p.

CONNELLY, B. C.

Automatic data processing—concept and application. *Journal of machine accounting systems and management*, v. 6, Oct. 1955, p. 5, 7, 9.

CONNOLLY, JAMES NOONE

Election of certain partnerships and proprietorships as to taxable status. *Tax executive*, v. 7, April 1955, p. 39-48. *Louisiana certified public accountant*, v. 16, Sept. 1955, p. 5-11.

Internal revenue service—its reorganization and administration—a condensation. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 20-6.

Investment planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 3-25.

Treatment of medical, dental, etc., expenses under the 1954 code. *Louisiana certified public accountant*, v. 16, April 1956, p. 14-18.

CONNOLLY, VINCENT P.

Procedures and systems from the ground up. *Systems and procedures quarterly*, v. 6, May 1955, p. 14-18; Aug. 1955, p. 16-19; Nov. 1955, p. 9-11.

CONNORS, H. J.

Franchise tax returns for business corporations. *New York certified public accountant*, v. 26, May 1956, p. 302-6.

CONRAD, MORTON S.

Percentage-squared method; a computational simplification of the sum-of-the-years'-digits method. *New York certified public accountant*, v. 25, Sept. 1955, p. 528-32.

Proportional rates of taxation. *Taxes—the tax magazine*, v. 34, June 1956, p. 427-30.

CONRAD, RALPH D.

Mahon, James J., Jr., editor. Easily overlooked tax credit from foreign trusts. *Journal of accountancy*, v. 101, June 1956, p. 75.

CONROY, ROBERT G.

Leased vs. purchased transportation equipment—cost considerations. *New York certified public accountant*, v. 26, June 1956, p. 356-63.

CONSEIL SUPERIEUR DE LA COMPTABILITE

This is the French chart of accounts. Paris, Conseil superieur de la comptabilite, 1947. 17p.

CONSIGNMENTS**Accounting**

Finney, H. A., and Miller, Herbert E. Consignments. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 466-71.)

Karrenbrock, Wilbert E., and Simons, Harry. Consignments. (In their *Advanced accounting—comprehensive volume*. c1955. p. 199-228.)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Rodey, Bernard S., Jr. Public utility organization and financial control. (Comptrollership seminar,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.—(Continued)
Navy, graduate, comptrollership group, George Washington university. New York, Consolidated Edison co. of New York, inc., Nov. 30, 1954. 27p. plus charts and exhibits.

CONSOLIDATED MINING AND SMELTING COMPANY

Murray, A. M. Cominco operations. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 306-12.

CONSOLIDATIONS AND MERGERS

See also Balance sheets—Consolidated
Holding companies and subsidiaries
Monopolies
Reorganizations
Statements, Financial—Consolidated

Bosland, Chelcie C. Stock valuation in recent mergers. *Trusts and estates*, v. 94, June 1955, p. 517-18, 520-4; July 1955, p. 583-4, 586-90; Aug. 1955, p. 662-4, 666-9.

Crocheron, Clarence. Valuations for corporate mergers and reorganizations. *Controller*, v. 24, Oct. 1956, p. 468-70, 484.

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc. c1956. 79p.

Gole, Victor L. Incentive to merge or combine. *Australian accountant*, v. 25, Feb. 1955, p. 45-50.

Guthmann, Harry G., and Dougall, Herbert E. Mergers and consolidations. (In their *Corporate financial policy*. ed. 3. 1955. p. 554-85.)

Howrey, Edward F. Outlook on mergers. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 45-7, 130.

Kaplan, A. D. H. Current merger movement analyzed. *Harvard business review*, v. 33, May-June 1955, p. 91-100.

Mayo merges with Arthur Young. (News report) *Journal of accountancy*, v. 100, July 1955, p. 14. Mergers of accounting firms. (Editorial) *Journal of accountancy*, v. 102, Oct. 1956, p. 35-6.

Accounting

American institute of accountants. Research department. Survey of consolidated financial statement practices. New York, American institute of accountants, c1956. 31p.

Hepworth, Samuel R. Inclusion of the accounts of foreign subsidiaries in consolidated financial statements. (In his *Reporting foreign operations*. September 1956. p. 153-202.)

Holt, Walter A. Accounting problems of mergers and consolidations. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 133-8. (1956 conference proceedings)

Karrenbrock, Wilbert E., and Simons, Harry. Consolidations. (In their *Advanced accounting—comprehensive volume*. c1955. p. 285-604.)

Kelley, James A. Should a corporation consolidate its foreign and domestic accounts? *New York certified public accountant*, v. 26, Oct. 1956, p. 585-7.

Peoples, John. Preparation of consolidated statements. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

Robson, Thomas B. Holding companies and their subsidiaries—consolidated and other group accounts principles and procedure. London, Gee and co., ltd., 1956. 154p.

Taxation

Blake, Matthew F. Taxes and mergers. *Journal of accountancy*, v. 102, July 1956, p. 27-31.

Grainger, Edmund C., Jr. New internal revenue code: carry-over and carry-back of losses after corporate mergers—dividends-in-kind of appreciated property. *Georgetown law journal*, v. 43, Jan. 1955, p. 208-19.

Lintner, John. Tax considerations involved in corporate mergers. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 690-702.)

Lurie, Alvin D. Pensions after mergers and spin-offs. *Tax law review*, v. 10, May 1955, p. 531-48. Mahon, James J., Jr., editor. Inequity in rules governing loss carryovers in mergers? (Tax clin-

ic) *Journal of accountancy*, v. 102, Aug. 1956, p. 78, 80. Swados, Robert O. Tax-free acquisitions and distributions under the 1954 code: split-ups, split-offs and spin-offs. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 76-101.)

CONSTITUTIONALITY of Iowa penalty tax on purchasers in Iowa who buy cigarettes from out-of-state sellers. (Notes and legislation) *Iowa law review*, v. 40, Spring 1955, p. 505-10.

CONSTRUCTION

See also Building construction
Construction companies
Contractors
Engineering

CONSTRUCTION COMPANIES

See also Contractors
Engineering

Accounting

Edwards, Thomas Jefferson. Contractors' accounting: thesis presented to the faculty of the graduate school of the University of Texas in partial fulfillment of the requirements for the degree of M.B.A. Austin, Texas, January 1949. 112 typewritten pages.

Porter, James R. Accounting for a big project. *Accountant* (Eng.), v. 132, March 5, 1955, p. 257-61.

CONSTRUCTION contract bonds—some underwriting considerations. Douglass, George M.

CONSTRUCTION COSTS

See also Building construction

Gray, Douglas G. Controlling construction outlay in a power company. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 754-61.

Gregory, A. J. Auditing construction costs. *American gas association monthly bulletin*, v. 37, April 1955, p. 25-7, 47.

Highway research board. Know your highway costs; highway control sections, a basic procedure for keeping adequate cost and operating records of the highway plant. Washington, D. C., Highway research board, 1953. 30p. (*Special report 13*)

Peurifoy, R. L. Estimating construction costs. New York, McGraw-Hill book co., inc., 1953. 315p.

Pulver, H. E. Construction estimates and costs. ed. 2. New York, McGraw-Hill book co., inc., 1947. 653p.

Toder, E. Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-52.)

White, John S. Internal audit and control of contract construction costs. *Internal auditor*, v. 12, June 1955, p. 59-68.

CONSTRUCTION EQUIPMENT

See Machinery and equipment

CONSTRUCTION estimates and costs. Pulver, H. E.

CONSTRUCTION LOANS

See Building construction—Finance

CONSTRUCTION-TYPE CONTRACTS

See Contractors—Construction-type contracts

CONSTRUCTION-TYPE contracts. American institute of accountants. Research department.

CONSTRUCTION-TYPE CONTRACTS IN PROCESS

See Contractors—Contracts in process

CONSUMER CREDIT

See Credit
Installments
Loans

CONSUMER FINANCE COMPANIES

See Loan companies

CONSUMER finance facts and figures. National consumer finance association.

CONTAINERS

American institute of management. Sutherland paper company. *Management audit*, v. 6, Aug. 1956. 8p. (*Special audit no. 142*)

Auditing

Blough, Carman G., editor. Responsibility for contents of containers. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 78.

Cost accounting

Van Sickle, Clarence L. Glimmer glass corporation—Consideration of change in standard production cost plan (product versus period costs or direct costing); Use of break-even sales analyses for profit control. (In his *Cases in cost accounting*. 1955, p. 233-44; 331-9.)

Costs

Yeatts, William F. Ingredient costs of paperboard for folding cartons. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 509-15.

CONTENT of audit reports on examinations of the books and records of California school districts. California. Finance, Department of. Audits division.

CONTESTS

See Awards, prizes, and contests

CONTINENTAL CAN COMPANY

American management association. Charting the company's future; guides to successful planning, forecasting, and control. New York, American management association, c1954. 52p. (*Financial management series no. 108*)

CONTINUING A BUSINESS

See also Accountants' office—Continuing a practice

Hamilton, Harry Lee. Business continuation trust. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 127-45.

Long, John Douglas. Value theory and buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 172-5.

CONTINUOUS auditing. MacBeath, Angus.

CONTINUOUS INVENTORIES

See Inventories—Cyclical method

CONTRACTORS

See also Construction companies
Engineering

also under special type of contractor, e.g., Plumbing and heating contractors

Douglass, George M. Construction contract bonds—some underwriting considerations. Hartford, Conn., Travelers indemnity co., 195? 23p.

Kupfer, Milton P. Priority between surety on performance and payment bonds and financing assignee of contractor, where the latter defaults. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 223-6.

MacDougall, Colville. Failures among contractors. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 27.

Accounting

American institute of accountants. Committee on accounting procedure. Long-term construction-type contracts—Accounting research bulletin no. 45. New York, American institute of accountants, Oct. 1955, p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

American institute of accountants. Research department. Construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 53-6.

Edwards, Thomas Jefferson. Contractors' accounting: thesis presented to the faculty of the grad-

uate school of the University of Texas in partial fulfillment of the requirements for the degree of M.B.A. Austin, Texas, January 1949. 112 typewritten pages.

Kaplan, Alfred. Building contractors. (In Williams, Robert L., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 134-68.)

Marciniak, William L. Accounting and income tax problems of the construction industry. *California accountant*, v. 6, July 1953, p. 3-9.

Texas. Highway department. Accounting procedures in determination of contractor's financial resources. Austin, Texas, Texas highway department, December 1956. 11p. (*Bulletin no. 2*)

Walker, Frank R., company. How "practical" forms increase contractors' profits. Chicago, Ill., Frank R. Walker co., 1955. 72p.

Auditing

Fonorow, M. S. Auditing of construction projects. *Internal auditor*, v. 13, June 1956, p. 40-4.

Steven, Anton. Negotiation and control of construction contracts. *Internal auditor*, v. 12, Sept. 1955, p. 41-51.

Texas. Highway department. Accounting procedures in determination of contractor's financial resources. Austin, Texas, Texas highway department, December 1956. 11p. (*Bulletin no. 2*)

Completed-contract method

American institute of accountants. Committee on accounting procedure. Long-term construction-type contracts—Accounting research bulletin no. 45. New York, American institute of accountants, Oct. 1955, p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

American institute of accountants. Research department. Construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 53-6.

Blough, Carman G., editor. Interpretation of ARB 45 on construction-type contracts. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 63.

Deferral of income under the completed contract method of tax accounting. *Yale law journal*, v. 64, Jan. 1955, p. 448-57.

Douglass, George M. Construction contract bonds some underwriting considerations. Hartford, Conn., Travelers indemnity co., 195? 23p.

Sawyer, Maxwell D. Analysis of statements from companies accounting on a completed contract basis. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 227-8.

Construction-type contracts

American institute of accountants. Committee on accounting procedure. Long-term construction-type contracts—Accounting research bulletin no. 45. New York, American institute of accountants, Oct. 1955, p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

American institute of accountants. Research department. Construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 53-6.

Blough, Carman G., editor. Interpretation of ARB 45 on construction-type contracts. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 63.

Contracts in process

Hudson, Thomas W., Jr. Accounting for construction-type contracts in process, subject of proposed Accounting research bulletin. *Bulletin* (Georgia society of certified public accountants), v. 22, Feb. 1955, p. 1, 3.

Cost accounting

Hadley, Charles R., company. Contractor's job cost system. *Hadley service bulletin*, April 1956, p. 1-6.

Taylor, Peter D. Contract cost accounts. *Accountant* (Eng.), v. 134, March 31, 1956, p. 343-5.

Costs

Pulver, H. E. Construction estimates and costs. ed. 2. New York, McGraw-Hill book co., inc., 1947. 653p.

CONTRACTORS—(Continued)**Internal audit and control**

Steven, Anton. Negotiation and control of construction contracts. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 371-81.)

White, John S. Internal audit and control of contract construction costs. *Internal auditor*, v. 12, June 1955, p. 59-68.

Percentage-of-completion method

American institute of accountants. Committee on accounting procedure. Long-term construction-type contracts—Accounting research bulletin no. 45. New York, American institute of accountants, Oct. 1955, p. 3-9. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8. *New York certified public accountant*, v. 26, Feb. 1956, p. 133-6.

American institute of accountants. Research department. Construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 53-6.

Blough, Carman G., editor. Interpretation of ARB 45 on construction-type contracts. (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 63.

Douglass, George M. Construction contract bonds—some underwriting considerations. Hartford, Conn., Travelers indemnity co., 195? 23p.

Edwards, Thomas Jefferson. Computing income on percentage-of-completion method. (In his *Contractors' accounting*, 1949. p. 63-82.)

Wagman, Stanley P. Tax accounting for long-term contracts. *Taxes—the tax magazine*, v. 33, April 1955, p. 277-88.

Statistics

Accounting corporation of America. Contractors—building. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 89, 91.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 89, 91.)

Foulke, Roy A. Ratios for building and construction contractors. (In his *Diversification in business activity*, c1956.)

Taxation

Deferral of income under the completed contract method of tax accounting. *Yale law journal*, v. 64, Jan. 1955, p. 448-57.

Lasser, J. K., tax institute. Construction contractors. (In its *Lasser's tax planning for real estate*, 1955. p. 394-407.)

Marciniak, William L. Accounting and income tax problems of the construction industry. *California accountant*, v. 6, July 1953, p. 3-9.

CONTRACTS

Arnstein, Peter. Pitfalls in the preparation of contracts without CPA consultation. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages. Capital gains on sale of partnership interest for profit on contracts in progress. *Journal of taxation*, v. 4, March 1956, p. 176-7.

Cutler, Arnold R. Capital gains aspects of transactions involving future income—sales of contracts. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1241-63.)

Denonn, Lester E. Contract financing. (In his *Secured transactions*, c1955. p. 64-70.)

Kupfer, Milton P. Priority between surety on performance and payment bonds and financing assignee of contractor, where the latter defaults. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 223-6.

Spencer, Edgar A. B. Powers of direction and determination under construction contracts. *Virginia law review*, v. 41, April 1955, p. 343-61.

Accounting

Wagman, Stanley P. Tax accounting for long-term contracts. *Taxes—the tax magazine*, v. 33, April 1955, p. 277-88.

Cost-plus

Gregory, A. J. Auditing construction costs. *American gas association monthly bulletin*, v. 37, April 1955, p. 25-7, 47.

Internal auditing

Steven, Anton. Negotiation and control of construction contracts. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 371-81.)

CONTRACTS, GOVERNMENT

Armed services procurement regulations. 1955 ed. Washington, D.C., Government printing office, 1955. various paging.

Birnbaum, Owen. Government contracts: the role of the Comptroller general. *American bar association journal*, v. 42, May 1956, p. 433-6.

Dimond, Solomon. Problems of insolvent estates involving U. S. government contracts. *Commercial law journal*, v. 61, Jan. 1956, p. 5-7, 11.

Gleick, Donen. Defense supply contracts; how to do business with the government, some of the problems involved, and procedures for working them out. *Practical lawyer*, v. 2, Jan. 1956, p. 11-23.

Illinois society of certified public accountants. Committee on taxation. Deductibility of accruals in connection with work performed on government contracts. *Illinois certified public accountant*, v. 18, Summer 1956, p. 25-33; v. 19, Autumn 1956, p. 38-47.

Pasley, Robert S. Interpretation of government contracts: a plea for better understanding. *Fordham law review*, v. 25, Summer 1956, p. 211-40.

Trueger, Paul M. Flood costs and government contracts. *Controller*, v. 23, Dec. 1955, p. 576-9.

United States. Small business administration. Analyzing your government contract. (In its *Management aids for small business*, 1955. p. 10-19.)

Vanderbeek, A. J. Keeping useful records of government-owned facilities. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 83-6.

Whelan, John W. Government contractor's remedies: claims and counterclaims. *Virginia law review*, v. 42, April 1956, p. 301-34.

Accounting

Laing, J. H. Accounting for overhead in defence contracts. *Cost and management* (Canada), v. 29, March 1955, p. 102-9.

Machinery and allied products institute. Government contracts; MAPI submits comments to Department of defense on proposed revision of ASPR cost principles. *Machinery and allied products institute bulletin*, June 23, 1955. 14p.

Power, George A. Accounting for government-furnished material on defense contracts. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 45-9.

United States. Defense. Department of. Appendix to Report on accounting and management of inventory of government-owned industrial facilities and equipment in the Department of defense—findings of the survey. Army, Navy, Air force. Washington, D. C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 46p.

United States. Defense. Department of. Inventory activities working group report on Accounting, control, and management of industrial facilities in the Department of defense. Washington, D. C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 96p.

Auditing

Hurst, Kenneth W. Auditing defense contracts in the armed services. (In Texas, Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 62-7.)

Stovall, Oye V. Auditing of defense contracts. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 5-12.

Bidding

Haseman, W. C. Side-lights on practice in defense contract bidding. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 858-66.

Cost accounting

See Contracts, Government—Accounting

CONTRACTS, GOVERNMENT—(Continued)**Finance**

Kupfer, Milton P. Priority between surety on performance and payment bonds and financing assignee of contractor, where the latter defaults. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 223-6.

Pricing

Trueger, Paul M. Price adjustments resulting from changes in government contracts. *New York certified public accountant*, v. 26, June 1956, p. 375-80.

Renegotiation

Callahan and Hollowell. Special report on results of renegotiation; a record of how 69 defense contractors fared with the Renegotiation board. Washington, D. C., Callahan and Hollowell, c1956. 97p.

Clark, Cecil L. Let's improve renegotiation—not lose its advantages. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1336-41.

Commerce clearing house, inc. Renegotiation act; full text of law with CCH explanation, including 1955 amendments. Chicago, Ill., Commerce clearing house, inc., c1955. 32p.

Gunzer, C. Richard. Renegotiation act renewed to December 31, 1956, with changes. *Connecticut CPA*, v. 19, Sept. 1955, p. 8-9.

Hofmann, Peter W. One goodbye deserves another. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 26.

It's time to say farewell to renegotiation. (Editorial) *Journal of accountancy*, v. 101, Feb. 1956, p. 31-2.

Larimore, Theodore R. Renegotiation accounting. *Accounting review*, v. 30, April 1955, p. 298-306.

Machinery and allied products institute. Proposed extension of renegotiation; MAPI statement submitted to House ways and means committee; current status of pending legislation reviewed. Washington, D. C., Machinery and allied products institute, April 20, 1955. 32p.

Renegotiation act extension—Renegotiation amendments. (News report) *Journal of accountancy*, v. 100, Sept. 1955, p. 16, 18.

Summa, Don J. Extension of 1951 renegotiation act. *Arthur Young journal*, v. 3, Oct. 1955, p. 26-30. *New York certified public accountant*, v. 25, Dec. 1955, p. 700-2.

Trueger, Paul M. Renegotiation is here to stay. *Journal of accountancy*, v. 100, July 1955, p. 30-5. United States. Congress. Public law 870—84th congress, Chapter 821—2d session—H. R. 11947; an act to extend and amend the Renegotiation act of 1951: approved August 1, 1956. 7p.

Redetermination of prices

See Contracts, Government—Pricing

Subcontractors

United States. Small business administration. Subcontracting for small plants. (In its *Management aids for small business*. 1955. p. 20-6.)

Termination

James, Edwin P. Accounting's part in defense contract terminations. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 850-7.

Kamman, A. O. Government contract terminations—comparison of ASFR and JTR. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 71-82.

CONTRACTS IN PROCESS

See Contractors—Contracts in process

CONTRACTUAL aspects of pension plan modification. *Columbia law review*, v. 56, Feb. 1956, p. 251-70.

CONTRIBUTIONS

See also Taxation, United States—Contributions

Accounting

Hess, George M. Accounting for contribution in aid of construction. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 391-9.)

CONTROL ACCOUNTS

Thokey, James W. More controlled accounts; less controlled controllers. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 22-9.)

CONTROL of federal government expenditures. Committee for economic development. Research and policy committee.

CONTROL powers of the comptroller general. (Notes) *Columbia law review*, v. 56, Dec. 1956, p. 1199-1215.

CONTROLLERS

See also Management control

Anthony, Robert N. Effective delegation and control by the controller. (In Bursk, Edward C., ed. *Management team*. 1955. p. 98-105.)

Bows, A. J. Pointers on improving the controller's stature. (The) *Arthur Andersen chronicle*, v. 16, July 1956, p. 171-9.

Broehl, Wayne G., Jr. Independence in control. *Controller*, v. 23, June 1955, p. 267-9.

Browne, Dudley E. Controllership—key to efficiency in government; a review of the Hoover commission task force report on budget and accounting. *Controller*, v. 23, Oct. 1955, p. 477-80, 482.

Buetow, Herbert P. President looks at the controllership function. *Controller*, v. 24, March 1956, p. 116-17, 139.

Canning, Richard G. Electronic data processing and the controller. *Controller*, v. 24, April 1956, p. 158-60.

Carlson, Ernest A. Operating the controller's department. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*. c1956. p. 7-15.)

Carter, Maynard F. Controller's role in collective bargaining. *Controller*, v. 24, July 1956, p. 316-17, 336.

Clare, Fraser. Potential leadership role of the controller in personnel administration. *Controller*, v. 24, Sept. 1956, p. 421-3.

Cochran, Edward B. What is a controller? *Journal of accountancy*, v. 100, July 1955, p. 46-53. *Society of savings and loan controllers bulletin*, v. 5, Sept. 1956, p. 6-13.

Controllers institute of America. Moving up in business—a look at managerial accounting. New York, Controllers institute of America (1956). 16p.

Dickey, Robert I. Accountants as controllers. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 26, 28.

Gartley, Harold M. Financial public relations and the controller. *Controller*, v. 24, June 1956, p. 263-5, 289.

Hughes, J. McCall. Research for modern controllership. *Controller*, v. 24, Sept. 1956, p. 413-16.

McConnell, Edwin E., and Perks, William H. Controller's role when disaster strikes. *Controller*, v. 23, Jan. 1955, p. 14-16.

May, Paul A. Machine accounting—an important adjunct to the controller. *Journal of machine accounting*, v. 6, June 1955, p. 17-23.

Pelce, James L. Controllership motivation. *Controller*, v. 23, Aug. 1955, p. 367-9, 396.

Phillippe, Gerald L. Executive development program for the controller. *Controller*, v. 24, June 1956, p. 268-9, 280.

Schiff, Michael. Operations research and the controller. *Controller*, v. 24, Nov. 1956, p. 522-4.

Simon, Herbert A. Organizing for controllership: centralization and decentralization. *Controller*, v. 23, Jan. 1955, p. 11-13.

Thokey, James W. More controlled accounts; less controlled controllers. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 22-9.)

Toder, Emanuel. Comptroller and his job. (Address before American institute of electrical engineers study group) New York, Consolidated Edison co. of New York, inc., May 3, 1955. 41p. plus exhibits.

United States. Army. Department of the Comptroller's guide. Washington, D.C., Government printing office, July 1955. 77p. (Department of the army pamphlet no. 35-10)

CONTROLLERS—(Continued)

- Van Pelt, John V., III. Future trends in the field of controllership. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 39-50.)
- Vatter, W. J. Controller function. *Secretary* (Aus.), v. 8, April 1956, p. 60-5.

CONTROLLERS' CONGRESS

- See National retail dry goods association. Controllers' congress

CONTROLLERS INSTITUTE OF AMERICA

- Budgeting, forecasting, return on investment and related papers; presented at the 24th annual national conference, New York, Controllers institute of America, c1955. 108p.
- Cost of capital; a report prepared by the Finance management committee, New York city control. *Controller*, v. 24, May 1956, p. 207-10, 239.
- How a corporation raises capital. *Controller*, v. 24, April 1956, p. 155-7, 186.
- Moving up in business—a look at managerial accounting. New York, Controllers institute of America (1956) 16p.
- Recommendations for revisions in Internal revenue code of 1954. New York, Controllers institute of America, March 26, 1956. 14p.

CONTROLLERSHIP FOUNDATION, INC.

- Business electronics reference guide. New York, Controllership foundation, inc., c1956. 206p.
- Compensation to members of boards of directors. *Controller*, v. 24, July 1956, p. 345.
- Depreciation rates; survey of four large companies in the chemical field on average rates of fixed assets. *Controller*, v. 23, Nov. 1955, p. 556.
- Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllership foundation, inc., January 1956. 121p.
- Electronics in business; a descriptive reference guide, edited by Herbert F. Klingman. ed. 2, enlarged. New York, Controllership foundation, inc., c1955. 176p.
- Same. Supplement No. 1, Feb. 1956. 130p.
- Management planning and control; an annotated bibliography. New York, Controllership foundation, inc., March 1955. 176p.
- Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllership foundation, inc., c1955. 63p.
- Wallace, Frank. Appraising the economics of electronic computers; an approach for a company to determine the feasibility of acquiring a computer, prepared for Controllership foundation, inc. New York, Controllership foundation, inc., c1956. 106p.

CONTROLLING and accounting for supplies. National association of cost accountants.**CONTROLLING** office production. American management association.**CONTRYMAN, ORIN**

- Fagerberg, Dixon, Jr., editor. Example of coping with unusual client ethics. (Practitioners forum) *Journal of accountancy*, v. 99, Jan. 1955, p. 94.

CONVERSION to electronic accounting wasn't easy, but management is satisfied. *Savings and loan news*, v. 77, Sept. 1956, p. 20-2, 24-6.**CONVERY, JAMES J.**

- Income tax problems relating to life insurance. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 233-46.)
- Residential developments: multiple corporations, allocations, administration. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 189-94.)

CONWAY, NELSON

- Bringing in partners. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 18 typewritten pages.

CONYNGTON, THOMAS, joint author

- See Bergh, Louis O., and Conyngton, Thomas

COOK, H. SIMPSON

- Hire-purchase accounts. *Accountant* (Eng.), v. 134, March 10, 1956, p. 260-3; March 17, 1956, p. 286-8.

COOK, IAN T.

- President's address to the annual meeting. *Accountants' journal* (N.Z.), v. 34, April 1956, p. 318-23.

COOK, PAUL W.

- New York city's new allocation formula for the general business tax. *New York certified public accountant*, v. 25, May 1955, p. 285-9.

COOKE, C. L., AND SMITH, BENNETT L.

- Where is the giveaway? *Public utilities fortnightly*, v. 58, Aug. 30, 1956, p. 289-99.

COOKE, GILBERT W., AND PIERCE, B. L.

- Introductory survey of business management. Du-buque, Iowa, Wm. C. Brown co., c1955. 401p.

COOKENBACH, JOHN M.

- Recommended cost accounting procedure for a small trust department (including a method for determining the cost of a personal trust account). *Trust bulletin* (American bankers association), v. 34, June 1955, p. 22-32.

COOLEY, THOMAS M., II AND WEAVER, HENRY B., JR.

- Excise tax refunds on warranty costs. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 647-58.

COOMBER, R. R.

- Accounts of a French emigre officer. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 69-80.
- Pioneers in English book-keeping texts—Hugh Oldcastle and John Mellis. *Accounting research* (Eng.), v. 7, April 1956, p. 201-16.

COOPER, C. S.

- High price of employee dishonesty. *Woman C.P.A.*, v. 17, Oct. 1955, p. 10-11, 13.

COOPER, F. A.

- Opportunity unlimited. *Internal auditor*, v. 12, March 1955, p. 54-60.

COOPER, JOHN A.

- Internal audit of cash funds. *Internal auditor*, v. 12, Dec. 1955, p. 76-8.

COOPER, W. W. AND CYERT, R. M.

- Operations research. *Cost and management* (Canada), v. 29, May 1955, p. 180-96.

COOPER, W. W., joint author

- See Charnes, A., Cooper, W. W., and Henderson, A.
- Trueblood, Robert M., and Cooper, W. W.

COOPER, WALTER A., AND PRERAU, SYDNEY

- How to handle transactions by controlled business groups. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 687-95.)

COOPER BROTHERS AND COMPANY

- Heyworth, Geoffrey. History of Cooper brothers and co., 1854-1954. London, Cooper brothers and co. (1955). 116p.

COOPER COMMITTEE

- United States, Defense, Department of. Appendix to Report on accounting and management of inventory of government-owned industrial facilities and equipment in the Department of defense—findings of the survey, Army, Navy, Air force. Washington, D. C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 46p.
- United States, Defense, Department of. Inventory activities working group report on Accounting, control, and management of industrial facilities in the Department of defense. Washington, D. C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 96p.

COOPERATION between banker and accountant. *Canadian chartered accountant*, v. 69, July 1956, p. 15-16.

CO-OPERATION between the legal and accounting professions. Jameson, William J.

COOPERATION WITH BANKERS AND CREDIT MEN
See Bankers and credit men—Cooperation

COOPERATION WITH CLIENT'S PERSONNEL
See Accountants' office—Clients

COOPERATION WITH LAWYERS
See Lawyers and accountants

COOPERATION WITH SECURITIES AND EXCHANGE COMMISSION
See Accountancy profession—Relation to SEC
United States. Securities and exchange commission

COOPERATION WITH STOCK EXCHANGES
See New York stock exchange
Stock exchanges

COOPERATIVE BANKS
See Agriculture—Credit
Building and loan and savings associations
Credit unions

COOPERATIVES
See also Agricultural cooperatives
also under name of special type, e.g.,
Apartment houses; Creameries, etc.

Allyn, Marvin. Sound capital structures for farmer cooperatives. *Cooperative accountant*, v. 8, Spring 1955, p. 3-5.

Bjornstad, Gordon. Sources of capital to a regional cooperative. *Cooperative accountant*, v. 9, Winter 1956, p. 44-9.

Downs, James C., Jr. Co-operative apartment management. (In his *Principles of real estate management*. c1954. p. 165-80.)

Godin, Ralph. Financial planning for cooperatives. *Cooperative accountant*, v. 9, Winter 1956, p. 41-3, 49.

Accounting

Baker, John L. Use of duplicating machines in preparation of audit and other reports. *Cooperative accountant*, v. 9, Summer 1956, p. 42-8.

Champion, C. V. Office savings through machine accounting. *Cooperative accountant*, v. 8, Spring 1955, p. 34-7.

Click, Joe M. What management wants from the accounting department. *Cooperative accountant*, v. 9, Fall 1956, p. 9-14.

Hartmann, A. A. Accounting for a cooperative wool marketing association. *Hadley service bulletin*, June 1956, p. 1-8.

Heath, L. C. Accountant's reports from the accountant's viewpoint. *Cooperative accountant*, v. 9, Fall 1956, p. 4-6.

Upchurch, Fred M. Simplified accounting for member stores. *Cooperative accountant*, v. 9, Summer 1956, p. 36-41.

Auditing

Black, Martin, L., Jr. Audits of cooperatives. Chapel Hill, N. C., North Carolina association of certified public accountants, April 1955. mimeo.

Columbia bank for cooperatives. Critical comments on audit reports. *Cooperative accountant*, v. 8, Summer 1955, p. 3-8.

Godin, Ralph. Preparing for the audit. *Cooperative accountant*, v. 8, Summer 1955, p. 16-18.

Jentzsch, Albert. Making an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 19-28.

Wallmark, Leonard. What the banker and creditor expect in an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 9-15.

Budgeting

Miller, S. B. Budgetary control. *Cooperative accountant*, v. 8, Winter 1955, p. 38-42.

Thomas, Luke A., Jr. Improving money management. *Cooperative accountant*, v. 8, Summer 1955, p. 29-33.

Finance

Probasco, K. N. Advantages and disadvantages of methods of financing cooperatives. *Cooperative accountant*, v. 8, Summer 1955, p. 34-43.

Taxation

Asbill, Mac, Jr. Cooperatives: tax treatment of patronage refunds. *Virginia law review*, v. 42, Dec. 1956, p. 1087-1112.

Asbill, Mac, Jr. Federal taxation of patrons. (In National tax association. *Proceedings* . . . 1955. p. 431-48.)

Brown, Willis D. Depreciation allowable under present income tax laws and the effect on patrons of cooperatives. *Cooperative accountant*, v. 9, Summer 1956, p. 9-12, 48.

Copeland, John. Patronage refunds and the income of cooperatives and their patrons. (In National tax association. *Proceedings* . . . 1955. p. 419-26.)

Kavanagh, Preston B. Future tax status of farmer cooperatives. *Cooperative accountant*, v. 9, Spring 1956, p. 3-8.

Murphy, Richard R., Jr. Income taxation of exempt farmers' cooperatives. *Ohio state law journal*, v. 17, Winter 1956, p. 58-74.

Nieman, Charles E. Multiple contractual aspects of cooperatives' by-laws. *Cooperative accountant*, v. 8, Fall 1955, p. 5-25, 28-33.

Silverstein, Leonard. Federal taxation of cooperatives. (In National tax association. *Proceedings* . . . 1955. p. 426-31.)

COPE, DENMAR A.

Adequacy of business records for legal purposes. *University of Kansas law review*, v. 4, May 1956, p. 512-45.

COPELAND, JOHN

Patronage refunds and the income of cooperatives and their patrons. (In National tax association. *Proceedings* . . . 1955. p. 419-26.)

COPELAND, LEWIS AND COPELAND, FAYE, editors

10,000 jokes, toasts and stories. Garden City, N. Y., Garden City books, c1940. 1020p.

COPELON, HERMAN H.

Current restrictions on stock dividends. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 847-64.)

COPPER

See Metal work
Mining and metallurgy, Copper

COPYRIGHTS

See Patents, copyrights, etc.

COQUERON, FREDERICK G.

Financial analysis of the petroleum industry for 1954. New York, Chase Manhattan bank, July 1955. 40p.

Petroleum industry annual financial analysis 1955. New York, Chase Manhattan bank, July 1956. 43p.

CORBIN, DONALD A.

Case study of price-level adjustments. *Accounting review*, v. 30, April 1953, p. 268-81.

Depreciation based on replacement. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 26.

New proposals for capital gains taxation. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 663-8.

Simple method for preparing a priority table in partnership liquidation by installments. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 313-15.

CORBIN, MUNRO

Operating statements: get them while they're hot. *Controller*, v. 23, Nov. 1955, p. 526, 528, plus.

CORD, ALVIN R.

Why read the auditor's report. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 1-3.

CORDERY, H.

Accountant in commerce. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 15-28.)

CORDINER, RALPH J.

New frontiers for professional managers. New York, McGraw-Hill book co., inc., 1956. 121p. (*McKinsey foundation lectures*)

CORDLE, O. M.

More on the tax conflict. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22, 24.

CORK PRODUCTS**Accounting**

American accounting association. Armstrong cork company. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 66-107.)

CORLESS, DONALD W.

Centralized timekeeping pays off. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1137-40.

CORN PRODUCTS REFINING COMPANY

Briloff, Abraham J. Supreme court finds ordinary income in futures related to business income. *Journal of taxation*, v. 4, March 1956, p. 140-2. Distinguishing ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48. Judicial treatment of "capital" assets acquired for business: the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12. Supreme court's decision in Corn products raises basic capital-gain v. income questions. *Journal of taxation*, v. 4, May 1956, p. 288-91.

CORNELL UNIVERSITY. NEW YORK STATE COLLEGE OF AGRICULTURE

Farm business record. Ithaca, N. Y., Cornell university, New York state college of agriculture, no date. Forms, not paged.

CORNS, MARSHALL C.

Bank auditing. Cambridge, Mass., Bankers pub. co., 1955. 378p. Cover title: How to audit a bank.

CORNWELL, S. V. P.

Principal, the articulated clerk, and the university. *Accountant* (Eng.), v. 132, May 7, 1955, p. 507-8; May 14, 1955, p. 539-40. Towards a standard procedure for agricultural accounting. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 12p. *Accountancy* (Eng.), v. 66, March 1955, p. 92-5.

CORNWELL, S. V. P., joint author

See Jones, Arthur and Cornwell, S. V. P.

CORPORATE accounting standards under federal securities laws. Armstrong, J. Sinclair.**CORPORATE** annual reports. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 31.**CORPORATE** creditor and legislative restrictions on the distribution of capital. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 239-65.**CORPORATE DISTRIBUTIONS**

See Taxation, United States—Corporate distributions

CORPORATE DIVISIONS

See Branches
Taxation, United States—Division of business

CORPORATE FIDUCIARIES

See Trust companies and departments

CORPORATE FINANCE

See Corporations—Finance

CORPORATE financial policy. Guthmann, Harry G., and Dougall, Herbert E.**CORPORATE** insurance manuals, reports, and records. Cristy, James C.**CORPORATE** liquidations. Shaw, T. T.**CORPORATE** liquidations under the 1954 Internal revenue code. *American bar association journal*, v. 41, Dec. 1955, p. 1158-61.**CORPORATE MERGERS**

See Consolidations and mergers

CORPORATE organizations and reorganizations. Peavy, Waymon G.**CORPORATE** organizations, reorganizations and liquidations. *Tax executive*, v. 7, July 1955, p. 3-18.**CORPORATE REORGANIZATIONS**

See Reorganizations

CORPORATE reorganizations—their federal tax status. Holzman, Robert S.**CORPORATE REPORTS**

See Reports

CORPORATION accounts and statements. Paton, William A., and Paton, William A., Jr.**CORPORATION** finance in Canada. Ashley, C. A., and Smyth, J. E.**CORPORATION v. PARTNERSHIP**

See Business—Form of organization

CORPORATIONS

See also Business—Form of organization
Government corporations
Taxation, United States—Corporations

American institute of management. Health of earnings of the corporation—its meaning—its evaluation. New York, American institute of management, c1955. 107p.

O'Neal, F. Hodge. Molding the corporate form to particular business situations: optional charter clauses. *Vanderbilt law review*, v. 10, Dec. 1956, p. 1-53.

Prentice-Hall, inc. What to consider in making corporate gifts to educational institutions. New York, Prentice-Hall, inc., c1955. not paged.

Prosnitz, Ludwig B. Corporate organization and operation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 27-37.)

Schwartz, Jules A. Establishing policy for financial copy. *Controller*, v. 24, May 1956, p. 222-3, 240.

Sugarman, Norman A. Organization of a corporation: new considerations under the Internal revenue code of 1954. *Western Reserve law review*, v. 6, Summer 1955, p. 333-83.

Accounting

Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws; address before the eighteenth annual Institute on accounting of the Ohio state university, Columbus, Ohio, May 17, 1956. 8 mimeo. pages. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1956. p. 61-9.) *Ohio certified public accountant*, v. 15, Autumn 1956, p. 155-60.

Blough, Carman G., editor. Capitalizing partners' capital deficits when incorporating. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Sept. 1956, p. 69-70.

Mackenzie, Donald H. Corporations. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 487-523.) Paton, William A., and Paton, William A., Jr. Corporation accounts and statements; an advanced course. New York, Macmillan co., c1955. 740p.

—Problems and cases. c1955. 184p. Pyle, William W. Corporations: organization and operation; stock transactions; surplus transactions; long-term liabilities. (In his *Fundamental accounting principles*. 1955. p. 501-617.)

Stone, Leo D. Corporation accounting under the revised Ohio general corporation law. *Ohio certified public accountant*, v. 15, Summer 1956, p. 118-30.

CORPORATIONS—Accounting—(Continued)**Australia**

- Grant, J. McB., and Mathews, R. L. Inflation and company accounts. *Australian accountant*, v. 26, Jan. 1956, p. 61-6.
- Yorston, R. Keith. Some accounting implications arising from the corporation viewed as a social unit. (In his *Limited liability companies in Australia*. 1956, p. 8-37.)

Canada

- Institute of chartered accountants of Ontario. Recommendations on the accounting and auditing provisions of the Ontario securities act. *Canadian chartered accountant*, v. 66, April 1955, p. 236-8.

Great Britain

- Edey, H. C. Company accounting in the nineteenth and twentieth centuries. *Accountants journal* (Eng.), v. 48, April 1956, p. 95-6; May 1956, p. 127-9.
- Luboff, Andrei. Some aspects of post-war company finance; an analysis of tabulations of company accounts published in the *Economist*. *Accounting research* (Eng.), v. 7, April 1956, p. 154-200.
- Nigam, Raj K. Measurement of profits—a study in methods. *Accounting research* (Eng.), v. 6, July 1955, p. 227-66; Oct. 1955, p. 321-59; v. 7, Jan. 1956, p. 1-41.

New Zealand

- New Zealand society of accountants. Accounting and audit provisions of the Companies act, 1955. Wellington, N. Z., New Zealand society of accountants, Dec. 1955. 23p.
- New Zealand society of accountants. Accounting practice and procedure committee. Companies act 1955. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-74.

Auditing**India**

- Ramaiya, A. Provisions of the new companies act relating to auditors; a critical survey. *Chartered accountant* (India), v. 4, March 1956, p. 377-82.

New Zealand

- New Zealand society of accountants. Accounting and audit provisions of the Companies act, 1955. Wellington, N. Z., New Zealand society of accountants, December 1955. 23p.
- New Zealand society of accountants. Accounting practice and procedure committee. Companies act 1955—Appointment and remuneration of auditors. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-64.

Australia

- Yorston, R. Keith. Control in the corporation. *Australian accountant*, v. 25, June 1955, p. 233-43; July 1955, p. 293-302.
- Yorston, R. Keith. Limited liability companies in Australia; some aspects of control, a study of the development, control, and management of limited liability companies in Australia including an outline of the functions of a board of directors. Sydney, Law book co. of Australasia Pty. Ltd., 1956. 193p.

Finance

- Arac, Benjamin. Corporate capitalization—debt or stock? *National public accountant*, v. 5, June 1955, p. 3-4, 20.
- Controllers institute of America. How a corporation raises capital. *Controller*, v. 24, April 1956, p. 155-7, 186.
- Guigon, John V. Unwarranted tax advantages in corporate financing—shareholder guaranteed loans. *St. John's law review*, v. 30, Dec. 1955, p. 35-55.
- Guthmann, Harry G., and Dougall, Herbert E. Corporate financial policy. ed. 3. New York, Prentice-Hall, inc., 1955. 766p. plus index.
- Gutkin, Sydney A. How to capitalize and recapitalize a business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 206-27.)
- Leggett, Herbert A. Effect of the corporate income tax on corporate financing. (In United States. Joint committee on the economic report. *Federal*

tax policy for economic growth and stability. 1955. p. 607-10.)

- Semmel, Myron. Financing by using stocks or bonds. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 707-14.)

Canada

- Ashley, C. A., and Smyth, J. E. Corporation finance in Canada. Toronto, Macmillan co. of Canada Ltd., 1956. 253p.
- Campbell, J. D., and Gainer, W. D. Trends in Canadian corporate financing since 1948. *Cost and management* (Canada), v. 30, Oct. 1956, p. 343-9.

Great Britain

- Great Britain. Finance act, 1956 (4 & 5 Eliz. 2, Chap. 54.) London, Her majesty's stationery office. 69p.
- Luboff, Andrei. Some aspects of post-war company finance; an analysis of tabulations of company accounts published in the *Economist*. *Accounting research* (Eng.), v. 7, April 1956, p. 154-200.

Law

- Gower, L. C. B. Some contrasts between British and American corporation law. *Harvard law review*, v. 69, June 1956, p. 1369-1402.

Canada

- Canada. Chapter 53; an act respecting Dominion companies. Ottawa, Queen's printer, 1952. 115p.
- Canada. Alberta, Province of. Companies act (office consolidation) (being Chapter 240 of the Revised statutes of Alberta, 1942, with amendments up to and including, 1955.) Edmonton, Printer to the Queen's most excellent majesty, 1956. 202p.
- Canada. British Columbia, Province of. Companies act. Victoria, Printer to the Queen's most excellent majesty, 1955. 155p.
- Canada. Manitoba, Province of. Companies act; being Chapter 43 of the Revised statutes of Manitoba, 1954. v. 1. Winnipeg, Queen's printer for Manitoba. 108p.
- Canada. New Brunswick, Province of. Revised statutes of New Brunswick 1952; chapter 33, companies act; with 1953 and 1954 amendments. Fredericton, N. B., Queen's printer, various paging.
- Canada. Newfoundland, Revised statutes of Newfoundland 1952; chapter 168, the Companies act. St. Johns, Newfoundland, Queen's printer, 1953. 128p.
- Canada. Nova Scotia, Province of. Companies act; chapter 41 Revised statutes of Nova Scotia 1954. Halifax, Queen's printer, 1954. 129p.
- Canada. Ontario, Province of. Corporations act, 1953; Corporations information act, 1953; Mortmain and charitable uses act and Corporation securities registration act. Toronto, Queen's printer, 1955. 190p. and index.
- Canada. Prince Edward Island. Companies act; revised statutes 1951—chapter 26 and "an act to amend the companies act" 1952, 1953, 1956. Charlottetown, Queen's printer.
- Canada. Quebec, Province of. Quebec companies acts. Quebec, Secretary of the Province, 1954. 196p.
- Canada. Saskatchewan, Province of. Chapter 124; an act respecting companies. Regina, Queen's printer.

Great Britain

- Fitzgerald, A. A. Accounting doctrine and the 1947 English companies act. (In his *Current accounting trends*. 1952, p. 124-44.)
- Gower, L. C. B. Some contrasts between British and American corporation law. *Harvard law review*, v. 69, June 1956, p. 1369-1402.
- Wilson, H. A. R. J., and South, T. W. Ranking and Spicer's company law. ed. 10. London, H. F. L. (publishers) Ltd., 1955. 491p.

India

- Provisions relating to auditors in the Companies bill. *Chartered accountant* (India), v. 4, Nov. 1955, p. 163-7.
- Ramaiya, A. Provisions of the new companies act relating to auditors; a critical survey. *Chartered accountant* (India), v. 4, March 1956, p. 377-82.

CORPORATIONS—Law—(Continued)

New York

- United States corporation company. New York laws affecting business corporations—rev. to May 2, 1955, containing the amendments of the legislative session which adjourned April 2, 1955—annotated. ed. 36. New York, United States corporation company, c1955. 699p.
- Same, rev. to April 23, 1956. ed. 37. c1956. 710p.

New Zealand

- New companies act. *Accountant* (Eng.), v. 134, April 7, 1956, p. 365.
- New Zealand society of accountants. Accounting and audit provisions of the Companies act, 1955. Wellington, N. Z., New Zealand society of accountants, December 1955. 23p.
- New Zealand society of accountants. Accounting practice and procedure committee. Companies act 1955. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-74.
- New Zealand society of accountants. Accounting practice and procedure committee. Companies act 1955—Appointment and remuneration of auditors. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-64.
- Strickett, H. E. Digest of the Companies act 1955. *Accountants' journal* (N.Z.), v. 34, Dec. 1955, p. 182-6; Jan. 1956, p. 223-8; Feb. 1956, p. 255-9.

Ohio

- Bickel, Paul J. Memorandum re: Revised corporation law. *Ohio certified public accountant*, v. 15, Spring 1956, p. 71-7.
- Stone, Leo D. Corporation accounting under the revised Ohio general corporation law. *Ohio certified public accountant*, v. 15, Summer 1956, p. 118-30.

Union of South Africa

- Wimble, B. J. S. Some anomalies in the companies act of interest to accountants. *South African accountant*, v. 3, March 1956, p. 8-16.

United States

- Johnston, Trevor R. Comparative law and accounting—United States of America. *Accountants' journal* (N.Z.), v. 33, Jan. 1955, p. 205-7.

Meetings

- Auditors at company meetings. *Irish accountant and secretary*, v. 21, April 1956, p. 49.
- Gilbert, Lewis D., and Gilbert, John J. Fifteenth annual report of stockholders activities at corporation meetings. New York, The authors, 195? 203p.
- Sixteenth annual report . . . 1955. 261p.
- Grady, Paul. Role of the CPA at stockholder meetings. *Journal of accountancy*, v. 101, May 1956, p. 31-5.
- Klaus, George L. Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 20-1.

Minutes

- Holzman, Robert S. Writing minutes. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 785-99.)

Officers

See also Controllers
Directors
Secretaries (Corporation)
Treasurers

- Prentice-Hall, inc. Directors' and officers' encyclopedia manual. New York, Prentice-Hall, inc., 1955. 641p.

Stockholders

See Stockholders

CORPORATIONS, CLOSE

- Ackerman, Martin S. Minority shareholders' power to compel declaration of dividends in close corporations—a new approach. *Rutgers law review*, v. 10, Summer 1956, p. 723-35.
- Casey, William J. Stock plans in closely held companies. (In his *Executive pay plans*. c1956. p. 96-103.)

- Crate, Harold E. Valuation of shares of private companies. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 32-4.

- Gutkin, Sydney A. How to use the close corporation in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1467-1507.)

- Maduro, Denis Brandon. Stock perpetuation; an approach to continuing closely held business interests. *Trusts and estates*, v. 95, Nov. 1956, p. 1000-2.

- Murphy, A. Thomas. Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual Tax accounting conference*, 1955. p. 134-46.)

- Nelson, Martin O. Valuation of a closely held business in the 1956 economy. *Banking*, v. 49, Nov. 1956, p. 88-9.

- Pfleiderer, A. B. Problems of the trustee in managing closely held corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 58-70.)

- White, Edwin H. Business insurance; insured business continuation plans for proprietorships, partnerships, and close corporations. ed. 2. Englewood Cliffs, N. J., Prentice-Hall, inc. c1956. 452p.

- Wormser, Rene A. How to use a financial analysis in estate planning: expert accounting services needed. *Journal of taxation*, v. 4, June 1956, p. 338-41.

Taxation

- Advantages of the closely held corporation to the investor. *Journal of taxation*, v. 3, July 1955, p. 45-7.

- Bakst, Allan A. Bad debt treatment of stockholders' loans to closely-held corporations. *New York certified public accountant*, v. 25, Jan. 1955, p. 51-9.

- Berman, Daniel S., Berman, Joseph and Berman, Elliot N. Critical look at the new internal revenue ruling on valuation of stocks in closely held corporations. *Commercial law journal*, v. 60, July 1955, p. 197-203, 206.

- Boughner, Jackson L., and Greene, Richard L., editors. How to organize the close corporation to minimize taxes under the 1954 code. New York, Journal of taxation, inc., c1956. 68p. (*Practitioner's guide to current tax problems no. 1, general editor Eleanor McCormick*)

- Brower, Paul. Financing a stock purchase agreement. *Management methods*, v. 9, Feb. 1956, p. 25-7.

- Brower, Paul. Retaining corporate control through 303 redemptions. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 38-44.

- Brown, Leon B. How to plan and draft a stock purchase agreement relating to the death of a shareholder in a closely held corporation. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 519-48.)

- Fairweather, E. L. Family company—estate duty valuation. *Accountant* (Eng.), v. 134, April 21, 1956, p. 429-34.

- Foosaner, Samuel J. Principal stockholders of close corporations have their tax planning problems. *Banking*, v. 49, Dec. 1956, p. 54-5, 159.

- Grunewald, Adolph E. Old formula in new attire. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 190-8.

- Grunewald, Adolph E. Section 306 stock—a new concept. *Business topics* (Michigan state university), v. 3, March 1956, p. 7-12.

- Hammonds, Oliver W., and Ray, George E. Expansion and contraction of corporate operations: how to buy out a stockholder. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 839-46.)

- Hoffman, Arnold J. Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 14-34.)

- Kelley, Andrew J. Liquidations of closely held corporations. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 93-9.

CORPORATIONS, CLOSE—Taxation—(Continued)

- Kragen, Adrian A. Some thoughts on the valuation of closely held business interests. *California law review*, v. 43, Dec. 1955, p. 781-90.
- Kumler, William L. Tax planning as affected by close corporation interests. *Trusts and estates*, v. 95, Jan. 1956, p. 20-1.
- Lasser, J. K., tax institute. Special problems of the close corporation. (In its *Lasser's tax planning for real estate*. 1955. p. 61-98.)
- Lewis, Ralph M. Closely held corporations. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 54-67.)
- Maney, John F. Valuation of common stock of unlisted corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 584-8.
- Morgan, Hugh J., Jr. Tax aspects of corporate business purchase agreements funded with life insurance. *Vanderbilt law review*, v. 9, Feb. 1956, p. 373-88.
- Orrick, Norwood B. Compensation to stockholder-employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 405-16.)
- Pension planning for closed corporations. *Minnesota certified public accountant*, v. 6, Dec. 1956, p. 3-5.
- Richardson, Baxter K. Buying corporation with large earned surplus; two types of transactions. *Journal of taxation*, v. 4, June 1956, p. 334-5.
- Richardson, Mark E. Stockholder relations—dividend and stock reacquisition. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 48-59.)
- Sams, Francis W. Control of closely held family corporations through charitable foundations. *American bar association journal*, v. 42, March 1956, p. 278-9.
- Smith, Furman. Purchase of a corporation with its own assets or earnings. *Practical lawyer*, v. 1, Feb. 1955, p. 43-52.
- Stiegelmeier, William E. Valuation of closely held stock for estate tax purposes. *Illinois bar journal*, v. 45, Sept. 1956, p. 18-23.
- Stone, John E. Valuation of closely held stocks. *Trusts and estates*, v. 95, Feb. 1956, p. 116-18.
- Tax advantages of the close corporation in the operation of a business. *Journal of taxation*, v. 3, Aug. 1955, p. 100-3.
- Werner, Bernard. Stockholder withdrawals—loans or dividends? *Tax law review*, v. 10, May 1955, p. 569-79.
- Willcox, Donald S. Valuation of close held business interest. *Trust bulletin*, v. 35, Sept. 1955, p. 36-7, 46.
- Young, Andrew B. Working with subchapter C gives us some new rules for capitalization of close corporations. *Journal of taxation*, v. 5, Aug. 1956, p. 66-7.

CORPORATIONS, COLLAPSIBLE

- Anthoine, Robert. Recent developments in collapsible corporations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 761-85.)
- Atlas, Martin. Tax avoidance traps (collapsible corporations, personal holding companies, etc.). (In his *Tax aspects of real estate transactions*. c1955. p. 157-67.)
- Axelrad, Irving I. Tax advantages and pitfalls in collapsible corporations and partnerships. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 841-82.
- Axelrad, Irving I., and Kostas, James S. Re-examination of collapsible corporations "with a view to" coexisting with section 341. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses*. . . 1956. p. 549-617.)
- Boughner, Jackson L. Ray of hope appears in final regulations on collapsible corporations (Sec. 341). *Journal of taxation*, v. 4, May 1956, p. 272-3.
- Boughner, Jackson L., editor. Is there a loophole in the new law on collapsible corporations? (Corporate organization and distributions) *Journal of taxation*, v. 2, Feb. 1955, p. 101-2.
- Brock, Joseph L. Complete liquidation of a subsidiary—purchase and sale of corporate assets—collapsible corporation problems. (In Buffalo, Uni-

- versity of, and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 55-64.)
- Dale, E. Randolph. Application of section 341 "collapsible corporations" to disposition of oil and gas interests. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation*. . . 1956. p. 611-25.)
- DeWind, Adrian W., and Anthoine, Robert. Collapsible corporations. *Columbia law review*, v. 56, April 1956, p. 475-534.
- Holzman, Robert S. Collapsible corporations. (In his *Corporate reorganizations*. ed. 2. c1955. chap. 7.) (In his *Corporate reorganizations*. ed. 2, rev. c1956. chap. 7.)
- Kramer, Jay O. Collapsible corporation problem. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 110-17.)
- Lewis, Ralph M. Collapsible corporation is still a useful, if dangerous, tax planning device. *Journal of taxation*, v. 3, July 1955, p. 47-8.
- Mahon, James J., Jr., editor. Dangers in new collapsible corporation provisions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 90-1.
- Mahon, James J., Jr., editor. Leasehold-owning corporation collapsible under the new code. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78, 80.
- Paulston, John O. Sale or transfer of a partnership interest; the collapsible partnership. (In Southern California, University of. School of law. *Tax institute*. . . major tax problems of 1955. p. 251-79.)
- Rosenbaum, Stanton D. Entertainer's corporations and capital gains. *Tax law review*, v. 12, Nov. 1956, p. 33-48.
- Taubman, Joseph. Motion picture co-production deals and theatrical business organization. *Tax law review*, v. 11, Jan. 1956, p. 113-36; March 1956, p. 303-12.
- Weisbard, George L. Basis, collapsible corporations, filing procedures are new in section 333, 334 regulations. *Journal of taxation*, v. 4, May 1956, p. 276-7.
- Weyher, Harry F., and Bolton, Russell K., Jr. Collapsible corporations as affected by the 1954 code—inventory and unrealized receivables. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 657-76.)

CORPORATIONS, FOREIGN

See also Holding companies and subsidiaries

- Foreign subsidiaries
- Baker, Russell. Federal taxation of income from foreign sources. *Tax executive*, v. 8, Jan. 1956, p. 103-38.
- Barlow, E. R., and Wender, Ira T. Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc. 1955. 481p.
- Brainerd, Andrew W. United States income taxation of the foreign holding company. *Taxes—the tax magazine*, v. 34, April 1956, p. 231-66.
- Diamond, Walter H. Liberia—a haven for incorporating. Albany, N.Y., Matthew Bender and co. (1957). 14p.
- Diamond, Walter H. Tax opportunities for U. S. business abroad: a country-by-country analysis of tax rates and laws. *Journal of taxation*, v. 5, July 1956, p. 8-14.
- Garner, Richard H. Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)
- Gibbons, William J. Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1206-49.
- Harrison, Edward B. Status of a foreign corporation entering Michigan for corporate purposes. *Tax executive*, v. 8, July 1956, p. 16-38.
- Harrow, Benjamin. How New York taxes foreign and domestic corporations. *Tax executive*, v. 8, Oct. 1955, p. 44-58.
- Lasser, J. K., and Prerau, Sydney. How to do business in foreign countries. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 118-46.)

CORPORATIONS, FOREIGN—(Continued)

- McKeon, Charles P. When is a foreign corporation "doing business" in Louisiana. *Tax executive*, v. 7, July 1955, p. 60-84.
- Mahon, James J., Jr., editor. Can section 381 loss carry-over apply to foreign corporations? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 84, 86.
- Mahon, James J., Jr., editor. Foreign tax sanctuaries and U. S. tax rates. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 78.
- National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D. C., National planning association, c1954. 112p.
- National planning association. United States business performance abroad—case study of Sears, Roebuck de Mexico, S. A., by Richardson Wood and Virginia Keyser. Washington, D. C., National planning association, May 1953. 68p.
- National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D. C., National planning association, c1955. 105p.
- National planning association. United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D. C., National planning association, March 1955. 91p.
- Nigro, Don J. Canadian taxation and United States corporations. (The) *Arthur Andersen chronicle*, v. 15, April 1955, p. 103-10.
- Rado, Alan R. Foreign corporation: its role in the taxation of income from international trade. *Tax law review*, v. 10, March 1955, p. 307-34.
- Rudick, Harry J. 1954 Code helps foreign corporations caught in personal holding company tax. *Journal of taxation*, v. 4, May 1956, p. 318.
- Stanley, Alexander O., and Weaver, Marion L. So you want to invest abroad . . . how 46 companies compare. *Dun's review and modern industry*, v. 69, Dec. 1956, p. 103-14.
- Sugarman, Norman A. Current issues in taxation of business investment abroad. *Ohio state law journal*, v. 17, Summer 1956, p. 277-89.
- Swante, Paul F. Doing business abroad. *Controller*, v. 24, June 1956, p. 270-1.
- Thompson, Smith. United States foreign income tax credit. *Chicago bar record*, v. 37, Feb. 1956, p. 219-24.
- What constitutes doing business in Guam. *Corporation journal*, v. 21, April-May 1956, p. 203-4.

CORPORATIONS v. PARTNERSHIPS

See Business—Form of organization

CORPUS AND INCOME

See Executors and trustees

CORREA, MATHIAS F.

- AIA's counsel sees no difficulty with Treasury's statement; disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.
- Clark, Reuben, Jr. State courts' interest in Treasury practice cannot be ignored—a reply to Mr. Correa. *Journal of taxation*, v. 4, May 1956, p. 306-7.

CORRESPONDENCE COURSES

See Accounting courses

CORRUGATED BOX MANUFACTURERS

See Paper box manufacturers

CORSON, ROBERT W.

- Unitized cost, billing and property control system for special tooling. *Cost and management* (Canada), v. 29, Oct. 1955, p. 332-42.

- COST** accountant in the modern world. Peloubet, Maurice E.

COST ACCOUNTANTS

See Accountants—Cost and industrial

COST ACCOUNTING

See Cost and factory accounting

- COST** accounting. Pace, Homer St. Clair and Koestler, Edward J.

- COST** accounting manual for flat glass jobbers and mirror manufacturers. Flat glass jobbers association and Mirror manufacturers association.

- COST** accounting manual for furniture manufacturers. Southern furniture manufacturers' association.

COST ACCOUNTING RESEARCH

See Accounting research

- COST** analysis procedures for newspaper publishers. Institute of newspaper controllers and finance officers.

- COST** analysis procedures for newspaper publishers. Pennington, W. J.

COST AND FACTORY ACCOUNTING

- Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

- Advisory committee on cost justification. Report to the Federal trade commission. Washington, D. C., Federal trade commission, February 1956. 26 mimeo. pages.

- Beals, Arthur R. Cost accounting—a must for modern business. *Cooperative accountant*, v. 9, Summer 1956, p. 24-7.

- Clark, Cecil L. Joe can control costs—with sharp tools. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1634-42.

- Earley, James S. Recent developments in cost accounting and the "marginal analysis." *Journal of political economy*, v. 63, June 1955, p. 227-42.

- Grant, Eugene L. Basic accounting and cost accounting. New York, McGraw-Hill book co., inc., 1956. 377p.

- Hanley, Edward W. Plant trouble-shooting activated by accounting data. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 990-6.

- Katzenmeyer, Robert G. Cost accounting context of seventeen A.I.A. "theory of account" examinations. (Teachers' clinic) *Accounting review*, v. 30, Oct. 1955, p. 694-701.

- Mackenzie, Donald H. Cost accounting. (In his) *Fundamentals accounting*. rev. ed. 1956. p. 592-628.)

- March, James H. Cost accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 88-166.)

- National association of cost accountants. Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins* 16, 17 and 18)

- National association of cost accountants. Analysis of non-manufacturing costs for managerial decisions. New York, National association of cost accountants (1956). 96p. (*Research series bulletins* 19, 20 and 21)

- Olson, Harry E. Cost problems now stressed in C.P.A. examination. *South Dakota certified public accountant*, v. 8, Winter 1954-1955, p. 3.

- Pace, Homer St. Clair and Koestler, Edward J. Cost accounting. New York, Pace and Pace, c1956. 516p. (*Pace accounting series*, v. 4)

- Peirce, James L. Controllershhip and cost accounting. *Controller*, v. 24, Aug. 1956, p. 359-61, 384.

- Perry, Robert C. Accounting procedures add up to service. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 231-42.

- Petrie, Frank J. Simplified cost accounting. *Arthur Young journal*, v. 2, Jan. 1955, p. 22-30.

- Schlatter, William J. Cost accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 383-465.)

- Spronck, Lambert H. Today's costing methods and their objectives. *L.R.B. & M. journal*, v. 36, Oct.-Dec. 1955, p. 4-16. *New York certified public accountant*, v. 26, May 1956, p. 285-94. *News bulletin* (Massachusetts society of certified public accountants), v. 29, June 1956, p. 130-8.

COST AND FACTORY ACCOUNTING—(Continued)

- Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.
- Thomas, William E., editor. Readings in cost accounting, budgeting, and control; sponsored by and published under the auspices of American accounting association. Cincinnati, Ohio, South-western pub. co., c1955. 785p.
- Van Sickle, Clarence L. Cases in cost accounting. Englewood Cliffs, N. J., Prentice-Hall, inc., 1955. 422p.
- Ward, Fred C. Low cost system of industrial accounting. *Office*, v. 43, June 1956, p. 102, 104, 106.

Absorption costs

- Carter, Frank M. Lumber costs, direct vs. absorption. *Cost and management* (Canada), v. 30, Feb. 1956, p. 67-72.

Administrative costs

See Administrative expenses

Australia

- Australasian institute of cost accountants. Cost bulletins. Melbourne, Australasian institute of cost accountants.
- Jones, E. H. Direct costing—its nature and significance. *Chartered accountant in Australia*, v. 26, April 1956, p. 547-77.
- Peterson, Geoffrey H. Industrial accounting today and tomorrow. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 41-57.)

Break-even point

See Break-even point

Burden

See Cost and factory accounting—Overhead

Canada

- Brouillard, W. Cost accounting x common sense. *General accountant* (Canada), Jan.-Feb. 1956, p. 15-18.

Departmental

See Departmental accounting

Development costs

See Exploration and development
Research and development

Direct costs

- Baldrige, Edwin H. Study of direct costing. *Arthur Young journal*, v. 2, April 1955, p. 13-19.
- Bayne, R. G., and James, A. G. Possible applications of direct costing. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 68-88.)
- Beckett, John A. Direct costing in perspective. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 651-60.
- Berger, Louis W. Garment factory applies direct costing. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 362-7.
- Beyer, Robert. Is direct costing the answer. *Journal of accountancy*, v. 99, April 1955, p. 45-9.
- Blough, Carman G., editor. Comment on direct costing. (Accounting and auditing problems) *Journal of accountancy*, v. 99, April 1955, p. 64.
- Brummet, R. Lee. Direct costing—should it be a controversial issue? *Accounting review*, v. 30, July 1955, p. 439-43.
- Carlton, Bruce. Direct costing. *Virginia accountant*, v. 9, April 1956, p. 18-27.
- Carter, Frank M. Lumber costs, direct vs. absorption. *Cost and management* (Canada), v. 30, Feb. 1956, p. 67-72.
- Chiuminatto, Peter M. Direct costing. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 64-87.)
- Chiuminatto, Peter M. Is direct costing the answer to better management accounting? *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 699-712.

"Direct costing"—its pros and cons. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 335-7.

- Harbeson, Robert W. Critique of marginal cost pricing. *Land economics*, v. 31, Feb. 1955, p. 54-74.
- Harris, Jonathan H. Product line earnings under direct costing. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 40-60.)
- Harrison, W. E. Marginal costing; a new tool for management. *Accountant* (Eng.), v. 132, June 25, 1955, p. 716-23.
- Jones, E. H. Direct costing—its nature and significance. *Chartered accountant in Australia*, v. 26, April 1956, p. 547-77.
- Jones, J. R. Some critical questions about direct costing. (*The Arthur Andersen chronicle*, v. 16, Oct. 1956, p. 280-91.
- Kupfer, T. M. Tax status of the direct costing method. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1041-6.
- Lowe, Arlie M. Direct costing for a rayon manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1119-26.
- Marple, Raymond P. Direct costing and the uses of cost data. *Accounting review*, v. 30, July 1955, p. 430-8.
- Muir, A. Estimation of marginal costs. *Cost accountant* (Eng.), v. 35, Aug. 1956, p. 91-4.
- Pace, Homer St. Clair and Koestler, Edward J. Distribution costs, break-even charts, direct costs. (In their *Cost accounting*. c1956. p. 333-402.)
- Sauber, Ralph W. Management appraises direct costing—a play. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 459-72.
- Spink, F. Uses of costs in the fixing of prices with particular reference to the use of marginal costing. *Cost accountant* (Eng.), v. 33, Jan. 1955, p. 278-83.
- Sturgeon, Frances W. Appeal of direct costing in a bakery operation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 368-76.
- Wellington, Roger. Direct costing and its implications in financial reporting. *Canadian chartered accountant*, v. 66, May 1955, p. 277-88.
- Whisnant, L. E. What direct costing does—and does not do—for a structural steel fabricator. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1127-31.
- Wright, F. K. Marginal cost and pricing. *Australian accountant*, v. 26, Aug. 1956, p. 323-30.
- Wright, W. R. Pricing with direct costs. *Controller*, v. 24, March 1956, p. 112-15.
- Young, Bobby J. Direct costing: accounting's contribution to improved management. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 362-75.

Distribution costs

See Distribution costs

Estimating

See Estimating

Great Britain

- Allyn, Robert G. Cost accounting for a small manufacturing concern. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 356-66.
- Davis, Desmond F. Some suggestions on simple accountancy control techniques for the small industrial concern. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 19p.
- Dugdale, Harry. Management accounting: segregation of overhead. *Accountants journal* (Eng.), v. 47, May 1955, p. 163-4.
- Herring, C. A. Cost accountant's opportunity. *Cost accountant* (Eng.), v. 35, Dec. 1956, p. 222-9.
- James, W. M. Costing of joint products and by-products. *Cost accountant* (Eng.), v. 34, June 1955, p. 20-1.
- Stone, G. C. Key factors for the measurement of business efficiency. *Cost accountant* (Eng.), v. 35, Oct. 1956, p. 157-66.

Job orders

- Job order cost system. (In *Accountants' handbook*. ed. 4. 1956. Sec. 6. p. 44-56.)

COST AND FACTORY ACCOUNTING—Job orders—(Continued)

- Pace, Homer St. Clair and Koestler, Edward J. Job production accounting and control. (In their *Cost accounting*. c1956. p. 131-72.)
- Zastrow, Leonard E. Job order industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 127-32. (1955 conference proceedings)

Joint costs

- Hill, T. M. Criticism of "joint cost analysis as an aid to management." *Accounting review*, v. 31, April 1956, p. 204-5.
- James, W. M. Costings of joint products and by-products. *Cost accountant* (Eng.), v. 34, June 1955, p. 20-1.
- Lawson, Gerald H. Joint cost analysis as an aid to management—a rejoinder. *Accounting review*, v. 31, July 1956, p. 439-43.
- Lorig, Arthur N. Joint cost analysis as an aid to management. *Accounting review*, v. 30, Oct. 1955, p. 634-7.
- Lorig, Arthur N. Reply. *Accounting review*, v. 31, Oct. 1956, p. 593-5.

Maintenance and repairs

See Maintenance and repairs

Manufacturing costs

- Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.
- Advisory committee on cost justification. Report to the Federal trade commission. Washington, D.C., Federal trade commission, February 1956. 26 mimeo. pages.
- Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

Marginal costs

See Cost and factory accounting—Direct costs

Non-manufacturing costs

- National association of cost accountants. Analysis of nonmanufacturing costs for managerial decisions. New York, National association of cost accountants (1956). 96p. (*Research series bulletins* 19, 20 and 21)

Overhead

- American management association. Tested approaches to cutting production costs—overhead—materials—payroll. New York, American management association, c1955. 125p. (*Special report no. 4*)
- Ashman, Harry T. Distribution of overhead with electronic computers. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 798-804.
- Carroll, Phil. Anybody can cut overhead costs. *Factory management and maintenance*, v. 113, April 1955, Part I, p. 94-6.
- Dugdale, Harry. Management accounting: consideration of flexible budgetary control and nature of overhead. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 366-7.
- Dugdale, Harry. Management accounting: segregation of overhead. *Accountants journal* (Eng.), v. 47, May 1955, p. 163-4.
- Farrar, L. L. Is your overhead distribution in step with operating conditions? *Price Waterhouse review*, v. 1, Sept. 1956, p. 32-5.
- Lozano, Francisco D. Suggested simplified procedures for the allocation of factory overhead. *Accountants' journal* (P.I.), v. 6, June 1956, p. 107-10.
- Pace, Homer St. Clair and Koestler, Edward J. Labor, overhead, estimated costs. (In their *Cost accounting*. c1956. p. 233-83.)
- Randleman, Carlton D. Achieving benefits of practical and average capacity in burden accounting. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 376-83.

Principles and standards

See also Accounting—Principles and standards

Process costs

- Jones, J. C. Installing process costs. *Cost accountant* (Eng.), v. 34, Nov. 1955, p. 191-5.
- Process cost system. (In *Accountants' handbook*. ed. 4. 1956. Sec. 6, p. 57-60.)
- Wolitzer, Philip. Process cost evaluation; average and first-in, first-out methods. *Accounting seminar*, v. 10, Dec. 1955, p. 7-13.

Production costs

- American management association. Tested approaches to cutting production costs—overhead—materials—payroll. New York, American management association, c1955. 125p. (*Special report no. 4*)
- McAfee, W. Capital expenditure and production costs. *Cost accountant* (Eng.), v. 34, May 1956, p. 398-403.
- Production costs. (In *Accountants' handbook*. ed. 4. 1956. Sec. 6, p. 1-75.)
- Saunders, B. W. Relating materials-handling costs to over-all production costs. *Mechanical engineering*, v. 78, May 1956, p. 419-22.
- Seiler, Robert E. Fringe wages and production costs. *Cost and management* (Canada), v. 30, Feb. 1956, p. 59-66.
- Weinwurm, Ernest H. Depreciation allowances and production costs. *Cost and management* (Canada), v. 29, June 1955, p. 211-24.

Products

See Products

Reciprocal accounts

- Pyle, William W. Reciprocal accounts. (In his *Fundamental accounting principles*. 1955. p. 743-68.)

Scotland

- Blyth, J. R. Some uses of cost accounting. *Accountants' magazine* (Scot.), v. 59, May 1955, p. 271-86.

Seasonal costs

- Nielsen, Oswald. Ramifications of the concept of seasonal costs. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1047-54.

System design and installation

See also Accounting—System design and installation

- Cost and factory accounting—Uniform methods
also subheadings "Accounting" and "Cost accounting" under special business, industry or trade
- Goetz, Billy E. Tomorrow's cost system. (In Thomas, William E., ed. *Readings in cost accounting, budgeting and control*. c1955. p. 67-80.)
- Johnston, Vance M. What should be done before a cost system is installed? *Cost and management* (Canada), v. 29, Feb. 1955, p. 63-9.
- Langenberg, William. Accent on control—a case in cost system revision. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1273-86.
- Patton, John A., editor. System for cost control. (In his *Manual of industrial engineering procedures*. c1955. p. 34-48.)

Variances

See Variances

Western Europe

- Mann, Everett J. Management and industrial accounting in Western Europe. *Accounting review*, v. 31, April 1956, p. 244-52.

Work-in-process

- Hartwell, Donald. Practical study in work-in-progress control, with standard costing. *Ceylon accountancy journal*, v. 1, July 1956, p. 24-31.

COST control and accounting for civil engineers.

American society of civil engineers.

COST finding for refrigerated warehousemen.

Baker, W. C.

COST justification report.

Advisory committee on cost justification.

COST justification under the Robinson-Patman act. Taggart, Herbert F.

COST of fringe benefits to electric companies. *Public utilities fortnightly*, v. 56, Sept. 15, 1955, p. 418-24.

COST REDUCTION

American management association. Tested approaches to cutting production costs—overhead—materials—payroll. New York, American management association, c1955. 125p. (*Special report no. 4*)

Eisner, Frederick M. Outlines on distribution cost accounting and control for cost reduction based on profit analysis, distribution costs, working papers. White Plains, N. Y., The author, c1956. 190p.

Felton, Arthur P. Control of marketing costs. *Cost and management* (Canada), v. 29, Nov. 1955, p. 375-80.

Fisch, Gerald G. Organization as a factor in cost reduction and control. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 249-55.

Friedley, F. Ray. Cost studies for cost reductions. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 972-81.

Goodnight, I. O. Making replacement decisions to reduce costs. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1643-53.

Hills, B. A. C. Significant areas for cost reduction. *Cost and management* (Canada), v. 30, Sept. 1956, p. 298-311.

Hoehing, Wilbur F. Areas of potential cost reduction—Inventory management. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 67-77.)

Institute of cost and works accountants. Cost reduction. London, Institute of cost and works accountants. 1956. 49p.

Jones, William Cecil. Target areas for lowering costs. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 964-71.

Langenberg, William. Cost accounting for cost control and reduction. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*. c1956. p. 24-32.)

McDaniel, T. M. Cost and expense reduction. (*The*) *Arthur Andersen chronicle*, v. 15, April 1955, p. 90-7.

Morden, G. E. Organizing for cost reduction—a case study. *Cost and management* (Canada), v. 29, March 1955, p. 96-101.

Neuschel, Robert P. Making a permanent place for cost reduction. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1068-79.

Settoon, William A. Cost reduction in aluminum reduction. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1484-92.

Shiff, Robert A. Cost cutting controls through records management. *Internal auditor*, v. 12, Dec. 1955, p. 18-24.

Snyder, William L. Cost reduction in action. *Cost and management* (Canada), v. 29, June 1955, p. 227-38.

Stock, L. A. Cost reduction. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 251-61.

Van Sickle, Clarence L. Yarrum manufacturing company—Cost reduction program. (In his *Cases in cost accounting*. 1955. p. 99-110.)

COST SYSTEMS

See Cost and factory accounting—System design and installation

COSTELLO, C. J.

Task of system management. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 831-6.

COSTELLOE, JOHN F.

Dimensions of tax accounting. (In American management association. *Management and taxes*. c1956. p. 25-35.)

Incorporation of the unincorporated enterprise. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 685-92.)

Proposals for changes in United States tax treatment of foreign income and operations. (In Unit-

ed States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 734-45.)

Some accounting provisions of the Internal revenue code of 1954. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1955. p. 90-8.)

Tax benefits of employees. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 726-51.)

Tax encouragement for foreign investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 761-2.)

COSTING guide of items and materials used in oilwell drilling. American association of oilwell drilling contractors.

COSTS

See also Administrative expenses

Construction costs

Cost and factory accounting

Distribution costs

Estimating

Expenses

Increment and decrement costs

Original costs

Standard costs

also subheading "Costs" under special business, industry or trade

Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

Advisory committee on cost justification. Report to the Federal trade commission. Washington, D. C., Federal trade commission, February 1956. 26 mimeo. pages.

American accounting association. Committee on cost concepts and standards. Tentative statement of cost concepts underlying reports for management purposes. *Accounting review*, v. 31, April 1956, p. 182-93.

Atkinson, Sterling K. Short and long-range considerations in cost analyses. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 343-52.

Bedford, Norton M. Practical limitations in the use of variable costs for planning. *Controller*, v. 23, May 1955, p. 215-18.

Benninger, Lawrence J. Cost and value concepts. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 275-301.)

Block, Max. Practical cost controls—how they can help management improve profits. *New York certified public accountant*, v. 25, June 1955, p. 343-57.

Carlson, Arthur E. Working contacts of cost and production control. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1198-1208.

Clark, Cecil L. Joe can control costs—with sharp tools. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1634-42.

Devine, Carl T. Asset cost and expiration. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 331-57.)

Evans, Hemming, D. F. Flexible budgetary control and standard costs: cost control for management. Thiensville, Wis., Counting house pub. co., 1952. 184p.

Fisch, Gerald G. Organization as a factor in cost reduction and control. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 249-55.

Fogg, Alan. Control of costs on the shop floor. *Cost and management* (Canada), v. 29, April 1955, p. 152-8.

Friedley, F. Ray. Cost studies for cost reductions. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 972-81.

Gallagher, Russell B. Risk management: new phase of cost control. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 75-86.

Grady, Paul. Conservation of productive capital through recognition of current cost of depreciation. *Accounting review*, v. 30, Oct. 1955, p. 617-22.

COSTS—(Continued)

- Hart, Alex L. Using probability theory for economy in cost control. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 257-63.
- Heuser, Forrest L. Analyzing unit cost data for management. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 13-17.
- Hill, Kenneth W. Case history in budgeting and cost control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 3-19.)
- Hockstad, E. J. Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.
- Hoefler, A. J. How effective are your supervisors in controlling costs? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 55-61.)
- Israel, Charles R. Cost planning and control is big management problem. *Office*, v. 43, Jan. 1956, p. 106, 136.
- Kamsky, Leonard. Cost analysis for improved return on investment. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1443-51.
- Keller, I. Wayne. Cost controls in returning to a competitive market. (In Ohio state university. College of commerce and business administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 15-32.)
- Know your costs. *Steel*, March 19, 1956. Reprint.
- Langenberg, William. Accent on control—a case in cost system revision. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1273-86.
- Littleton, A. C. Prestige for historical cost. *Illinois certified public accountant*, v. 3, March 1955, p. 23-7.
- McAnly, H. T. Some fundamentals of costs for pricing. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 606-10.
- Makepeace, Roger S. Time-based distribution of selling and general costs. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 40-55.
- May, George O. Comment on "prestige for historical cost." *Illinois certified public accountant*, v. 17, June 1955, p. 30-1.
- Miles, Catherine E. Where has it come from and where will it go—the "sacred cow" of historical costs? *Woman C.P.A.*, v. 17, Oct. 1955, p. 6-7.
- Miller, Burnell H. Cost allocation. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 52-8.)
- Mitchell, W. Randle. Effective reporting for better cost control. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1589-1602. (1955 conference proceedings)
- Moffit, David S. Fixed cost control to permit cycle analysis. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1465-7.
- Moller, George. Efficient management needs expense control. *Cost and management* (Canada), v. 30, Jan. 1956, p. 26-36.
- National association of cost accountants. Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins* 16, 17 and 18)
- Perry, Robert C. Control of below-the-line costs. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1476-83.
- Perry, Robert C. Forging the tools of cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 661-71.
- Rodey, B. S., Jr. Original cost. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 203-14.)
- Smith, Harold. Using costs as an aid to control, to sell, and to formulate policy. *Cost accountant* (Eng.), v. 34, Dec. 1955, p. 222-30.
- Spink, F. Uses of costs in the fixing of prices with particular reference to the use of marginal costing. *Cost accountant* (Eng.), v. 33, Jan. 1955, p. 278-83.
- Spiegel, William R. Managerial control through costs. (In his *Industrial management*. ed. 5. c1955. Chap. 31.)
- Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

- Terrill, William A. Cost basis—accounting's "Samson's tresses." *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1011-26.
- Tuttle, Fred G. Dynamic variable cost control. *Controller*, v. 24, Feb. 1956, p. 62-5.
- Underdown, F. Onward march of costing. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 8-11.
- Valdes, Roman D. Cost estimates and new industries. *Accountants' journal* (P.L.), v. 5, March 1955, p. 10-18.
- Vance, Lawrence L. Capsule cases in statistical cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 682-8.
- Werntz, William W. Dilemmas in today's reporting. *Journal of accountancy*, v. 100, Nov. 1955, p. 44-50.
- Williams, Carleton. Historical vs. current costs. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.
- Wyer, Rolfe. Replacing the myth of fixed and variable costs. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 353-61.

COSTS of operating selected feed mills as influenced by volume, services, and other factors. United States. Agriculture, Department of.

COTTON CONVERTERS**Accounting**

- Mertens, Nicholas J. Cotton goods converters. (In Williams, Robert L., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 342-68.)

Statistics

- Foulke, Roy A. Ratios for cotton goods converters, non-factored. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

COTTON MILLS**Accounting**

- Blough, Carman G., editor. Cotton mill practice in reflecting commitments or purchases. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 74-5.

Statistics

- Foulke, Roy A. Ratios for cotton cloth mills. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

COTTONSEED PRODUCTS**Cost accounting**

- Van Sickle, Clarence L. Carolina cottonseed company—Selection of basis for determination of costs of joint and by-products. (In his *Cases in cost accounting*. 1955. p. 111-20.)

COUGHLAN, JOHN W.

- Applicability of the realization principle to money claims in common dollar accounting. *Accounting review*, v. 30, Jan. 1955, p. 103-13.

COULDERY, FREDERICK A. J.

- Accountant's relationships with other professions. *International accountants' journal* (Eng.), v. 26, Dec. 1956, p. 102-4.
- Investigations for purchase. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 3-6; Jan. 8, 1955, p. 34-7.
- Mechanized auditing. *Accountant* (Eng.), v. 133, July 16, 1955, p. 61-3.
- Some thoughts on profit sharing. *Accountants journal* (Eng.), v. 48, June 1956, p. 159-60.
- Sartax on companies. *Accountants journal* (Eng.), v. 48, March 1956, p. 67-9.
- Taxes in the United Kingdom. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 11-12.

COUNCIL FOR TECHNOLOGICAL ADVANCEMENT

- Machinery and allied products institute and Council for technological advancement. Equipment replacement and depreciation—policies and practices . . . a survey. Washington, D.C., Machinery and allied products institute, c1956. 30p.

COUNCIL-MANAGER FORM OF GOVERNMENT

- See Municipal—Council-manager form of government

COUNCIL OF PROFIT SHARING INDUSTRIES

Key to industrial teamwork—the 1955 transcript. Chicago, Ill., Council of profit sharing industries, c1956. 161p.

COUNTIES**Accounting**

Neuner, John J. W., and Neuner, Ulrich J. Accounting for counties—a form of municipal accounting. (In their *Accounting systems*. ed. 2. 1955. p. 463-8.)

North Carolina, University of. Institute of government. Explanation of budgetary and accounting procedures prescribed by the new county fiscal control act. Local finance bulletin, County finance bulletin no. 4 (University of North Carolina), May 1955. 25 mimeo. pages.

Tenner, Irving. Municipal and governmental accounting. ed. 3. New York, Prentice-Hall, inc., 1955. 569p.

Budgeting

See Budgets, Counties

COUNTING HOUSE PUBLISHING COMPANY

Audit report draft. Thiensville, Wis., Counting house publishing co. (no date). 18p.
Interim report draft. Thiensville, Wis., Counting house publishing co., c1953. 24p.

COUNTRY CLUBS

See Clubs

COUNTRY full of contrasts; average and per capita personal income tax by provinces; per capita personal income and personal income tax by provinces. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 441-2.

COUPONS

See also Bonds

Grocery manufacturers association. New methods speed coupon handling. *Super market merchandising*, v. 20, Nov. 1955, p. 71-2.

COURT ACCOUNTING

See Courts—Accounting
Executors and trustees—Accounting

COURT DECISIONS

See also Lawsuits
Tax decisions
Tax litigation
also under name of case

Accounting

Dohr, James L., Thompson, George C., and Warren, William C. Accounting and the law—cases and materials. ed. 2. Brooklyn, N.Y., Foundation press, inc., 1955. 713p.

—Problem material to be used in conjunction with Parts I and II. 1955. 17p.

Simon, Sidney I. Legal decisions on accounting reserves. *Accounting review*, v. 30, July 1955, p. 507-14. *National public accountant*, v. 5, Dec. 1955, p. 3-5, 15.

Simon, Sidney I. Legal decisions on the accounting for corporate surplus. *Accounting review*, v. 31, Jan. 1956, p. 104-8.

Society of incorporated accountants. Current digest of the law affecting accountancy. Fourth issue, 1st May—31st August 1954. London, Society of incorporated accountants and auditors, 1954. 91p.

—Fifth issue, 1st September—31st December 1954. 71p.

Goodwill

Simon, Sidney I. Court decisions concerning goodwill. *Accounting review*, v. 31, April 1956, p. 272-7.

Unauthorized practice of law

See Law—Unauthorized practice

COURT HOLDING COMPANY

Gelberg, Frederick. Court holding Cumberland situation: liquidation as an incident to sale of assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 605-22.)

Roberts, Jack E. Court holding company enigma—new treatment for an old problem. *George Washington law review*, v. 23, June 1955, p. 701-30.

Roberts, Jack E. Statutory solution to the Court holding company enigma. *Taxes—the tax magazine*, v. 34, June 1956, p. 431-4.

COURTNEY, ALBERT J.

Operating expenses of office buildings. *Appraisal journal*, v. 24, Part I, Oct. 1956, p. 527-34.

COUTTS, MAX

Management accounting. *Canadian journal of accountancy*, v. 6, Dec. 1956, p. 5-9.

COVENANTS NOT TO COMPETE

See Competition

COVENEY, LLOYD

Budgets make sense. *Super market merchandising*, v. 21, Oct. 1956, p. 74, 79-81.

COX, ANDREW H.

Amendments and terminations of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1181-1224.)

COX, FRED L.

Allocation v. apportionment as a basis for equitable state taxation of business. *Journal of taxation*, v. 2, Jan. 1955, p. 16-19.

Case for the Georgia-type tax on interstate commerce measured by income. *Journal of taxation*, v. 3, Oct. 1955, p. 232-3.

Uniformity in the apportionment of multistate income: its need and the proper method of achievement. *Taxes—the tax magazine*, v. 33, July 1955, p. 526-31.

COX, L. M.

Centsless accounting. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 328-32.)

COX, R. CARSON

American accounting association—analysis of membership. *Accounting review*, v. 30, July 1955, p. 427-9.

Report of the annual convention. *Accounting review*, v. 30, Jan. 1955, p. 128-9.

CRAIG, ELEANOR L., joint author

See Bierman, Jacquin D., and Craig, Eleanor L.

CRAIG, HAROLD FARLOW

Administering a conversion to electronic accounting; a case study of a large office. Boston, Mass., Harvard university, Graduate school of business administration, 1955. 224p.

CRATE, HAROLD E.

Valuation of shares of private companies. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 32-4.

CRAVEN, GEORGE

Gift tax. New York, Practising law institute, Dec. 1954. 106p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Proposed regulations on taxation of estate and trust income. *Trusts and estates*, v. 95, June 1956, p. 505-7.

CRAVENS, KENTON R.

Interdependence of accounting and banking. *Texas certified public accountant*, v. 27, Jan. 1955, p. 1, 5.

CRAWFORD, J. C., joint author

See Palmer, Alfred and Crawford, J. C.

CRAWFORD, ROBERT

Organisation of a professional office (from the viewpoint of the small office). (In Institute of chartered accountants of Scotland. *Summer school*... 1955. p. 13-38.) *Accountants' magazine* (Scot.), v. 59, Oct. 1955, p. 582-607.

CRAWFORD, RUBY M.

What the accountant should know about federal transfer taxes. *Woman C.P.A.*, v. 19, Dec. 1956, p. 13-15.

CRAWLEY, H. J.

Electronic computers and data processing. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 451-4.

CREDIT

See also Bankers and credit men
Reports—For credit purposes
Revolving credit

Beckwith, Wendall P. Building your client's bank credit. *Michigan C.P.A.*, Sept. 1955, p. 7-9.

Cole, Robert H. Financing retail credit sales through charge account bank plans. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 60p. (*Business management survey no. 5*)

National association of credit men. Credit manual of commercial laws, 1956. New York, National association of credit men, c1955. 676p.

National retail dry goods association. Credit management division. Credit management year book, 1955-56, v. 22; compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1955. 308p.

National retail dry goods association. Credit management division. Credit management year book 1956-1957, volume 23, compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1956. 400p.

Robert Morris associates. Survey of bank credit to the finance industry and to consumers—Supplement number 1, 1954. Philadelphia, Pa., Robert Morris associates, c1955. not paged.

CREDIT AND COLLECTIONS

See Collection of accounts

CREDIT ARRANGEMENTS

Denonn, Lester E. Secured transactions. New York, Practising law institute, c1955. 166p. (*General practice*)

CREDIT DEPARTMENTS

See also Banks and banking, Loan and credit departments

CREDIT GRANTORS

See Bankers and credit men

CREDIT management year book. National retail dry goods association. Credit management division.

CREDIT manual of commercial laws, 1956. National association of credit men.

CREDIT MEN

See Bankers and credit men

CREDIT union audits. Credit union national association.

CREDIT UNION NATIONAL ASSOCIATION

Credit union audits; a handbook for supervisory and examining committees. Madison, Wis., Cuna supply cooperative, c1954. 32p.

CREDIT UNIONS

Bridewell, David A. Credit union—organization—operation—questions of legality. ed. 2. Albany, N.Y., Matthew Bender and co., inc., c1955. 422p.

United States. Federal security agency. Federal credit union handbook. Washington, D.C., Federal security agency, Feb. 1953. 45p. (*FCU 543*)

United States. Health, education, and welfare, Department of. Rules and regulations for federal credit unions effective October 27, 1952. Washington, D.C., Department of health, education, and welfare, 1951. 15p.

—Amendment, effective February 5, 1954. 3p.

Accounting

Fingarson, L. E. Spotlight on Saskatchewan credit unions. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 283-90.

United States. Health, education, and welfare, Department of. Accounting manual for federal credit unions. Washington, D.C., Department of health, education, and welfare, November 1954. 137p.

Auditing

Credit union national association. Credit union audits; a handbook for supervisory and examining committees. Madison, Wis., Cuna supply cooperative, c1954. 32p.

Fingarson, L. E. Spotlight on Saskatchewan credit unions. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 283-90.

Government liability for audits. (News report) *Journal of accountancy*, v. 101, March 1956, p. 12, 14.

CREEL, LESLIE H.

Personal property tax collections. *Municipal finance*, v. 27, Feb. 1955, p. 107-16.

CREEVEY, JOHN J.

Accounting organization of a subsidized steamship company. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 13-21.

CRENSHAW, BOLLING H., joint author

See Simpson, Thomas Marshall, Pirenian, Zareh M., and Crenshaw, Bolling H.

CREOLE PETROLEUM CORPORATION

National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D. C., National planning association, c1955. 105p.

CREOSOTING

Vale, John Deam. Sales trends key budget of lumber creosoting company. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1663-78.

CRESSEY, DONALD R.

Prevention of defalcations. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 30-45.)

CRIME

See also Commercial crime

Wood, Richard T. Crimes against savings and loan associations. *Society of savings and loan controllers bulletin*, v. 1, Feb. 1956, p. 3-4.

CRISIS in education. Larsen, Roy E.

CRISTY, JAMES C.

Corporate insurance manuals, reports, and records. New York, American management association, c1955. 112p. (*Research report no. 25*)

CROCHERON, CLARENCE

How appraisal service assists the accountant. *Accounting forum*, v. 26, May 1955, p. 11-17.

Valuations for corporate mergers and reorganizations. *Controller*, v. 24, Oct. 1956, p. 468-70, 484.

CROCKETT, JOSEPH P.

Federal tax system of the United States; a survey of law and administration. New York, Columbia university press, 1955. 288p.

CROPSEY, DALE V.

Experiences with indirect labor incentives. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 966-74.

CROPSEY, W. H., JR.

Budgetary control for capital expenditures. *Hospital accounting*, v. 10, Oct. 1956, p. 20-2.

CROSSLEY, E. LYNN

General principles and standards in governmental accounting. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 35-49.)

CROTTY, HOMER D.

Lawyer as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurance M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.
Standards for bar examiners: the time has come for substantial reform. *American bar association journal*, v. 41, Feb. 1955, p. 117-20.

CROUCH, R. PAT

Operations research; a scientific basis for executive action. (*The Arthur Andersen chronicle*, v. 15, Oct. 1955, p. 279-92.

CROUCH, RALPH W.

Case study in elimination of cents in a company's accounting records. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Jan. 1955, p. 19-22.

CROW, O. RUFFIN

Organization for audit. *Internal auditor*, v. 13, March 1956, p. 70-4.

CROWE, J. W.

Look at depreciation and income taxes. *Canadian chartered accountant*, v. 69, July 1956, p. 45-53.

CROWELL, GAEL O.

Anniversary issue: comments. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19.

CROWLEY, JOHN C.

Post-audit the city's business. *California certified public accountant*, v. 23, Nov. 1955, p. 16-19.

CRUIKSHANK, NELSON H.

Employee welfare funds; letters from James E. Murray and Nelson H. Cruikshank. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25.

CRUM, W. L.

Fiscal-year reporting for corporate income tax. New York, National bureau of economic research, inc., 1956. (*Technical paper 11*)

CRUM, WILLIAM F.

CPA examination topic frequency analysis. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 122-6.

CUBA

United nations, Cuba. In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 63-6.)

CULLINAN, THOMAS G.

Why we use standard costs—pointers and reminders. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 892-7.

CULVERWELL, G. A.

Road haulage costing for freight charges. *Cost accountant* (Eng.), v. 34, July 1955, p. 49-55.

CUMMING, JOSEPH B.

Estate planning down the centuries. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 116-26.)

CUMMINGS, GEORGE BAIN

Standards of professional practice in architecture. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 1-8.

CUMULATIVE list—organizations described in section 170(c) of the Internal revenue code of 1954. United States, Treasury department. Internal revenue service.

CUMULATIVE VOTING

See Voting

CUMULATIVE voting and classification of directors—the Wolfson and Winous cases. *St. John's law review*, v. 30, Dec. 1955, p. 83-93.

CUNNINGHAM, EARLE H.

Need for college courses in internal auditing. *Accounting review*, v. 30, Jan. 1955, p. 51-7.
Responsibilities of the internal auditor. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 491-513.)

CUNNINGHAM, ED AND REED, LEONARD

Cunningham and Reed's guide to earning a living; a complete survey of careers in business, the professions, trade, agriculture, and government service. New York, Simon and Schuster, 1955. 116p.

CUNNINGHAM, JOSEPH M.

Purchasing procedure for local governments. New York, Govforms co., c1955. not paged. (*Publication no. 10*)

Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine, Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)

CUNNINGHAM, W. C.

C.P.A. in his community. (Address before Texas society of certified public accountants, June 7, 1955) 3 typewritten pages.

CUNNINGHAM AND REED'S guide to earning a living. Cunningham, Ed and Reed, Leonard.

CUNNION, JOHN D.

Behind three aspects of tax protection given life insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 6-14.

CUNNION, JOHN D., joint author

See Lasser, J. K., Tax institute and Cunnion, John D.

CURETON, THOMAS KIRK

Physical fitness and the sedentary worker. *Illinois certified public accountant*, v. 16, June 1954, p. 28-36.

CURRAN, J. E.

Some aspects of taxation in New Zealand. *Accountants' journal* (N.Z.), v. 33, Dec. 1954, p. 158-66.

CURRAN, N. J., JR.

Coordinating budgets with forecasting. (In American management association. *Charting the company's future*. c1954. p. 32-43.)

CURRENCY

See Foreign currency
Money

CURRENT accounting trends. Fitzgerald, A. A.

CURRENT ASSETS

See Assets—Current

CURRENT digest of the law affecting accountancy.

Society of incorporated accountants. Incorporated accountants' research committee.

CURRENT matters. Zebley, John H., Jr.

CURRENT problems in federal taxation (series). Practising law institute.

Contents:

Estate planning, by Joseph Trachtman, July 1955. 174p.

Tax aspects of executives' compensation, by Brady O. Bryson and Thomas V. Lefevre. March 1955. 72p.

Taxing the improper accumulation of surplus, by Richard Kilcullen, June 1956. 45p.

CURRIE, R. M.

Work study and control. *Cost accountant* (Eng.), v. 34, Aug. 1955, p. 93-100.

CURRY, HOWARD

Accountant and fraud cases. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 13-16.

CURTAINS, DRAPERIES, AND BEDSPREADS MANUFACTURERS**Statistics**

Foulke, Roy A. Ratios for manufacturers of curtains, draperies and bedspreads. (In his *Genesis of the 14 important ratios*. c1955.)

CURTIS, CHARLES P.

Modern prudent investor; how to invest trust funds. (December 1954) (Committee on continuing legal education of the American law institute collaborating with the American bar association) Philadelphia, Pa., American law institute, c1954. 130p.

CURTIS, EDISON D., editor

How American companies may operate in Italy. (The) *Arthur Andersen chronicle*, v. 15, July 1955, p. 201-5.

CURTIS, JOSEPH

Stock redemptions under the 1954 code. *Virginia accountant*, v. 9, April 1956, p. 9-17.

CUTFORTH, ARTHUR E.

Audits. ed. 10 (rev.), by Alfred Palmer and J. C. Crawford. London, Gee and co., ltd., 1955. 324p.

CUTHBERTSON, A. D.

Commercial accountancy in Brazil. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 597-600.

CUTLER, ARNOLD R.

Capital gains aspects of transactions involving future income—sales of contracts. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1241-63.)

How to deal with "terminable interest" problems arising upon the death of a partner. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1429-65.)

Installment sales and purchases not at the retail level. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1407-25.)

CUTLER, ARNOLD R., joint author

See Lourie, George B., and Cutler, Arnold R.

CYCLING PLANTS

See Oil industry

CYCLOPEDIA law dictionary. Shumaker, Walter A., and Longsdorf, George Foster.**CYERT, R. M., joint author**

See Cooper, W. W., and Cyert, R. M.

DAHLSTROM, B. P.

Original cost valuation and other current factors affecting utility rates. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 159-66.)

DAILEY, FRANCIS W.

New federal tax law as it affects hotels. *Transcript*, v. 12, Feb. 1955, p. 1, 6.

DAIRY INDUSTRY

See Creameries
Dairy farms
Dairy products
Milk dealers

DAIRY PLANTS

See Creameries
Milk dealers

DAIRY PRODUCTS

See also Butter and eggs
Cheese
Creameries
Dairy farms
Milk dealers
Poultry

DALAL, R. K.

Accountancy ratios. *Chartered accountant* (India), v. 4, May 1956, p. 452-7.

DALBY, WALTER E.

Tax problems of uranium exploration and development on the Colorado Plateau. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 128-39.)

DALE, E. RANDOLPH

Application of section 341 "collapsible corporations" to dispositions of oil and gas interests. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 611-25.)

DALE, ERNEST

Accountant's part in labor relations. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 541-60.)

DALE-HARRIS, R. B.

Reports on investigations. *Canadian chartered accountant*, v. 68, March 1956, p. 209-12.

DANBY, E. A.

Modern billing procedures. *Municipal finance*, v. 29, Aug. 1956, p. 46-8.

DANE, JOHN, JR.

Simplified method of computing the deduction for federal income taxes. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Nov. 1956, p. 39-40, 48-9.

Taxation of non-residents under chapter 780 of the Acts of 1955. *News bulletin* (Massachusetts society of certified public accountants), v. 29, May 1956, p. 110-18.

DANIELS, HOWARD M.

CPA theory review; and integration of accounting theory. Houston, Texas, University of Houston bookstore, c1956. various paging.

DANNENBRINK, T. D.

Airports. (In Williams, Robert I., and Doris, Lilian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 34-58.)

DANZIG, AARON L.

Problems in effecting tax-free split-ups, split-offs and spin-offs. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 783-93.)

DANZIG, AARON L., AND DEAN, STEPHEN T.

Something new under the "C." *Iowa law review*, v. 41, Spring 1956, p. 387-413.

DAPICE, J. J.

Some P's and cues. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 26.

DARRELL, NORRIS

Internal revenue code of 1954—a striking example of the legislative process in action. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 1-34.) 1954 Internal revenue code—one year later—a general review. *Tax executive*, v. 8, Jan. 1956, p. 23-31.

DARTMOUTH COLLEGE. AMOS TUCK SCHOOL OF BUSINESS ADMINISTRATION

Broadening the base of stock ownership. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, 1956. 62p. (*Dartmouth economic research council*)

Davis, Kenneth R. Are your salesmen overpaid? the need for analyzing levels of compensation. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.

Morrissey, Leonard E. Variable annuity—will it yield more dollars for retirement? Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1955. 16p.

Morton, Herbert C. Living with the antitrust laws. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.

DARTMOUTH ECONOMIC RESEARCH COUNCIL

Dartmouth college. Amos Tuck school of business administration. Broadening the base of stock ownership. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, 1956. 62p. (*Dartmouth economic research council*)

DARTNELL CORPORATION

Executive compensation; a Dartnell survey. Chicago, Ill., Dartnell corp., c1955. looseleaf, not paged.
Fringe benefits for executives. Chicago, Ill., Dartnell corp., c1956. not paged.
Handling office grievances. Chicago, Ill., Dartnell corp., c1956. various paging. (*Dartnell report 609*)
Sick leave practices of 83 companies. Chicago, Ill., Dartnell corp., Personnel administration service, no date, not paged.
Successful office manuals; how companies in various lines of business are improving the office manual, edited by F. C. Minaker, Chicago, Ill., Dartnell corp. (1956). various paging. (*Report no. 607*)

DASHNER, KENNETH J.

Separation of material variances through the use of base standards. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 76-81.

DATA PROCESSING

See Integrated data processing
Mechanical devices—Data processing

DATA processing by electronics. Haskins and Sells.

DAUB, THEODORA

New York state society of certified public accountants. Committee on history. First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.

DAUBENSPECK, JAMES C.

Some drafting problems relating to wills and trusts under the 1954 revenue act. *Monthly digest of tax articles*, v. 5, April 1955, p. 32-8.

DAUBER, MILTON A.

Beware these two "loopholes" to get preferred-stock bailout under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 75-81.

DAUPHINEE, A. E. F.

Balance sheet from a banker's viewpoint. *Cost and management* (Canada), v. 29, Oct. 1955, p. 343-8.

DAUTEN, CARL A.

Business fluctuations and forecasting. Cincinnati, Ohio, South-Western publishing co., c1954. 518p.

DAVERIO, GEORGE W.

Acquiring new facilities; research on new products or processes. (In American institute of accountants. *Tax planning in business policy*, c1956. p. 12-27.)
Compensation arrangements for executives and employees. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1956. p. 72-80.)

DAVEY, GEOFFREY E. R.

Property exchanged for a promise to pay an annuity—transferee problems. *Taxes—the tax magazine*, v. 33, July 1955, p. 494-501.

DAVID, EDWARD M., joint author

See Randall, C. Walter, Jr., and David, Edward M.

DAVID, JEROME B.

Interim reports. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 5. p. 198-206.)

DAVID, MARTIN

Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21-2.

DAVIDSON, HENRY B.

Formula for profit. *Internal auditor*, v. 12, June 1955, p. 6-16.

DAVIDSON, RALPH KIRBY

Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.

DAVIDSON, SIDNEY

Abstracts of dissertations in accounting. *Accounting review*, v. 31, Oct. 1956, p. 646-51.
Abstracts of dissertations in accounting for 1954 and 1955. *Accounting review*, v. 31, July 1956, p. 444-53.
List of research projects in accounting: 1954-1955. *Accounting review*, v. 31, April 1956, p. 286-94.

DAVIDSON, WILLIAM AND HUTCHISON, KENNETH

Retail management procedures (including markup planning) and basic accounting for lumber-material dealers. Chicago, Ill., Industrial publications, inc., c1956. 43p.

DAVIES, A. E.

Automation and electronics in the office. *Accountancy* (Eng.), v. 66, April 1955, p. 132-4.

DAVIES, J. O.

Audit report. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 622-5. *Internal auditor*, v. 13, June 1956, p. 50-6.

DAVIES, MAURICE B. T.

Auditing sales operations. (In Institute of internal auditors. *Internal auditing for profit*, 1955. p. 27-34.)
Objectives of internal auditing. *Accounting review*, v. 31, April 1956, p. 227-33.
Relationship of management auditing to decision-making. *Internal auditor*, v. 13, March 1956, p. 33-43.

DAVIS, ABRAHAM N.

Unauthorized practice of law and the public interest in the qualified lawyer. *Unauthorized practice news*, v. 21, Dec. 1955, p. 4-14.

DAVIS, ALFRED B.

Hazard of insurance loans affected by tax liens. *Bulletin of the Robert Morris associates*, v. 38, June 1956, p. 335-6.

DAVIS, CARLE E.

Multiple corporations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

DAVIS, CHARLES D.

Case history of liberalized depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants . . .* 1955. p. 221-6.)

DAVIS, DEANE C.

Recent developments in business purchase agreements. *Trusts and estates*, v. 94, April 1955, p. 284-6.

DAVIS, DESMOND F.

Some suggestions on simple accountancy control techniques for the small industrial concern. London, Society of Incorporated accountants, Incorporated accountants' research committee, 1955. 19p.

DAVIS, HIRAM S.

Productivity accounting. Philadelphia, Pa., University of Pennsylvania press, 1955. 194p.

DAVIS, JOHN R.

Is anybody robbing you? *American business*, v. 26, Aug. 1956, p. 19, 40.

DAVIS, KENNETH L.

Human problems of the senior accountant. *Accounting review*, v. 31, Jan. 1956, p. 56-7.

DAVIS, KENNETH R.

Are your salesmen overpaid? the need for analyzing levels of compensation. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.
Are your salesmen paid too much? *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 52-60.

DAVIS, L. S.

Mahon, James J., Jr., editor. Penalty for underpayment of estimated tax can easily occur. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 92.

DAVIS, T. CRAWLEY

Accountant and the profitability of productive facilities. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 648-56.

DAVISON, E. H.

Financial enlightenment: the simplification of accounts. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 49-66.) *Accountant* (Eng.), v. 133, Aug. 6, 1955, p. 154-61.
Theory of auditing. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 10-12.

DAVISON, R. A.

Problem of defining income. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 226-30.

DAVY, HUGH W.

Re-evaluation of the practice of estate planning. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 218-23.

DAWES, IRVING D.

Profit planning: the controller's part. *Controller*, v. 23, April 1955, p. 166-8.

DAWES, WETMORE

Levels of depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 203-10.)

DAWSON, DAVID J.

New look in internal auditing. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 383-9.) *Internal auditor*, v. 12, Dec. 1955, p. 41-7.

DAWSON, WALTER

Property tax headache. *Tax executive*, v. 8, April 1956, p. 57-63.

DAY, EMMETT B.

Funds statement as an aid to management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 72-80.)

DAY, J. EDWARD AND MELNIKOFF, MEYER

Variable annuity as a life insurance company product. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 45-56.

DEALER uniform accounting system manual. Chrysler corporation.**DEAN, A. H.**

Employee stock options. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 582-610.)

DEAN, JOEL

Decentralization and intracompany pricing. *Harvard business review*, v. 33, July-Aug. 1955, p. 65-74.
Four ways to write off capital expenditures—can we let management choose. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 504-14.
Four ways to write off capital investment: management should have a wider tax choice. *Journal of business* (University of Chicago), v. 29, April 1956, p. 79-89.

Pricing a new product. *Controller*, v. 23, April 1955, p. 163-5.

Terborgh, George. Some comments on the Dean-Smith article on the MAPI formula. *Journal of business* (University of Chicago), v. 29, April 1956, p. 138-40.

DEAN, JOEL AND SMITH, WINFIELD

Has MAPI a place in a comprehensive system of capital controls. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 261-74.

DEAN, STEPHEN T.

Redemptions: dividend or capital gain; death taxes, related corporations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 547-60.)
Rules governing preferred stock bail-outs. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 691-706.)
Western hemisphere corporations. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 147-58.)

DEAN, STEPHEN T., joint author

See Danzig, Aaron L., and Dean, Stephen T.

DEAN, STEPHEN T., AND LEAKE, JOHN B.

How to redeem stock under section 303 to pay death taxes plus funeral and administration expenses. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1509-29.)

DEANE, WILLIAM V.

Selection and training of industrial accountants. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 29-34.)

DEATH BENEFITS

See Pensions and benefit plans
Taxation, United States—Employee benefits

DEATH DUTIES

See Taxation—Estates and trusts, under name of country or state

DEATH duties in the Rhodesian federation. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 280-3.

DEATH tax revision. (In Canadian tax foundation. *Report of proceedings of the ninth Annual tax conference, November 7-8, 1955*. p. 173-230.)

DEBENTURES

Schorr, Leopold. What is a debenture for stamp tax purposes? (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 847-57.)

de BRUYNE, A. L.

Diamond jubilee—progress of the profession in the Netherlands. *Accountant* (Eng.), v. 132, May 21, 1955, p. 573-5.

DEBT

See also Taxation, United States—Bad debts
Piper, Wilson C. Certain changes in capital gain or loss treatment under the 1954 code—debt retirement, discount bonds, short sales, options and real estate subdivisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1233-9.)

Public

See also Government—Finance
Municipal—Finance
States—Finance

Parker, Benjamin M. National debt and excise taxes. *Taxes—the tax magazine*, v. 34, June 1956, p. 399-402.

DECENTRALIZATION

See Centralization v. decentralization
Industry—Decentralization

DECKER, IRWIN S.

Modern auditing in government. *Certificate* (District of Columbia institute of certified public accountants), v. 11, April 1955, p. 1, 3.

DECLINING-BALANCE METHOD

See Depreciation, depletion and obsolescence
—Declining-balance method

de COSTA, NOEL

Directors remuneration for profits tax purposes. *Ceylon accountancy journal*, v. 1, July 1956, p. 32-5.

DECREASING-CHARGE CONCEPT

Gellein, Oscar S. Decreasing-charge concept. *Journal of accountancy*, v. 100, Aug. 1955, p. 56-61.

DECREMENT COSTS

See Increment and decrement costs

DEDUCTION for travel to secondary employment.

(Condensed from *Boston university law review*, Winter 1956) *Monthly digest of tax articles*, v. 6, April 1956, p. 39-42.

DEDUCTIONS and credits. Parker, Allan J.**DEDUCTIONS FOR TAX PURPOSES**

See Taxation, United States—Deductions

DEDUCTIONS for traveling and transportation expenses. United States. Treasury department. Internal revenue service.**DEFALCATIONS**

See also Forgery

Fraud
Misfeasance
Negligence

Cooper, C. S. High price of employee dishonesty.

Woman C.P.A., v. 17, Oct. 1955, p. 10-11, 13.

Cressey, Donald R. Prevention of defalcations. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 30-45.)

Phillips, Arthur E. Prevention of fraud and error. *Transcript*, v. 13, Sept. 1956, p. 1, 6.

Pratt, Lester A. Small bank problem. *Auditgram*, v. 31, Aug. 1955, p. 6-8, 10-15.

Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.

DEFECTIVE WORK

See Scrap, waste, etc.

DEFENSE

See National defense

DEFENSE CONTRACTS

See Contracts, Government

DEFERRAL of income under the completed contract

method of tax accounting. *Yale law journal*, v. 64, Jan. 1955, p. 448-57.

DEFERRED COMPENSATION

See Taxation, United States—Compensation for services

DEFERRED POSTING

See Posting

DEFINITIONS

See Terminology

DEGREE DAY SYSTEMS

1955-1956 degree day log. Woodside, L.I., Degree day systems, inc., c1955. 48p.

DEGREES

See Designations, degrees, etc.

De GUZMAN, CECILIO A.

Special features in accounting for a sugar central. *Accountants' journal* (P.I.), v. 4, Fourth quarter 1954, p. 311-18.

DEHYDRATED FOODS

See Food, Dried
Fruit, Dried

DEIBERT, ARTHUR W.

Controlling operating expenses. *Auditgram*, v. 32, Aug. 1956, p. 32-4.

DEIN, RAYMOND C.

Husband, George R. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.

Price-level adjustments: fetish in accounting. *Accounting review*, v. 30, Jan. 1955, p. 3-24.

Price level adjustments: rejoinder to Professor Husband. *Accounting review*, v. 31, Jan. 1956, p. 58-63.

De JOURNETT, STOLLINGS

Ethics. (Address before State society executives association, New York, February 3-5, 1954) Louisville, Ky., Kentucky society of certified public accountants. mimeo.

DEKKER, JOHN A.

Cash flow reports for top management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 275-83.)

How to report cash flow. *American gas association monthly*, v. 38, April 1956, p. 24-7.

de la GIRODAY, JEAN BOYER

Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

DELIVERY COSTS

Hirsch, Werner Z. Sampling technique for prorating delivery costs. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 805-12.

Mages, Kenneth P. Use of expense center accounting for measuring delivery costs. *Stores*, Nov. 1954. *Hadley service bulletin*, Sept. 1955, p. 1-6.

DELL, H. C.

Kane, Robert L., Jr., editor. Examination technique. (Students department) *Journal of accountancy*, v. 102, Nov. 1956, p. 71-3.

DELLSCHAFT, FREDERICK

George O. May interview. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 27.

Del ROSARIO, FRANCISCO V.

Adjustment of fire losses involving inventories. *Accountants' journal* (P.I.), v. 5, March 1955, p. 6-9.

DELTA SIGMA PI

Fourteenth biennial survey of universities offering an organized curriculum in commerce and business administration. Chicago, Ill., Delta sigma pi (1954). 1p.

Fifteenth biennial survey of universities offering an organized curriculum in commerce and business administration. Oxford, Ohio, Delta sigma pi (1956). chart.

DEMAREST, ROSEMARY R.

Price Waterhouse library. *Price Waterhouse review*, v. 1, Sept. 1956, p. 48-54.

DENDY, THOMAS H.

How to get greatest individual deductions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1462-80.)

DENMARK

Haerning, M. Profession in Denmark; origin, development and present-day activities. *Accountant* (Eng.), v. 133, Aug. 13, 1955, p. 181-5.

DENONN, LESTER E.

Secured transactions. New York, Practising law institute, c1955. 166p. (*General practice*)

DENSMORE, SETH A.

Accounting services in small communities. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 12-25.)

DENT, ALFRED T.

Reports to management. *L.R.B. & M. journal*, v. 36, Oct.-Dec. 1955, p. 17-22.

DENTAL TRADE**Accounting**

American dental trade association. Standard manual of accounting for dental dealers. Washington, D.C., American dental trade association, 1954. 51p.

Statistics

American dental trade association. Analysis committee report 1953. Washington, D.C., American dental trade association, June 1954. 58p. plus.

DENTISTS

Blaug, Lloyd E. Dental education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 59-68.)

Bregstein, S. Joseph. Successful practice of dentistry. New York, Prentice-Hall, inc., c1953. 400p.

Mann, William R., and Easlick, Kenneth A., editors. Practice administration for the dentist, as evaluated at the University of Michigan workshop. St. Louis, Mo., C. V. Mosby co., 1955. 386p.

Accounting

Bregstein, S. Joseph. Dental assistant and office records. (In his *Successful practice of dentistry*. c1953. p. 277-98.)

Mann, William R., and Easlick, Kenneth A., editors. Accounting methods and routine of the office in dental practice. (In their *Practice administration for the dentist*. 1955. p. 218-55.)

South Dakota, University of. Business research bureau. Accounting system for dentists. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 36-7.)

Statistics

Accounting corporation of America. Doctors of dental surgery. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 93-4.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 93-4.)

DENTON, R. N. H.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountants in Australia*, v. 26, Nov. 1953, p. 243-60; Dec. 1953, p. 320-33.

DENVER, UNIVERSITY OF, and others

Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in collaboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.

Fifth annual University of Denver tax institute—the 1954 Internal revenue code: a second look, September 21, 22 and 23, 1955, in collaboration with the Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1956. 149p.

DENVER BAR ASSOCIATION

Denver, University of, and others. Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in collaboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.

Denver, University of, and others. Fifth annual University of Denver tax institute; the 1954 Internal revenue code: a second look, September 21, 22 and 23, 1955, in collaboration with the Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1956. 149p.

DEPARTMENT STORES

See also Retail trade
Specialty stores
Variety stores

Accounting

Bauer, Kenneth J. What's in expense center accounting for retail stores? *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 874-9.

Bell, Hermon F. Retail merchandise accounting. ed. 2. New York, Ronald press co., c1956. 473p.

Carson, August J. Data processing revolution in department store sales accounting. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1450-6.

Corbin, Donald A. Case study of price-level adjustments. *Accounting review*, v. 30, April 1955, p. 268-81.

McBrier, C. Robert. Streamlining office operations. *Retail control*, v. 25, Sept. 1956, p. 44-60.

Neuner, John J. W., and Neuner, Ulrich J. Accounting for department stores. (In their *Accounting systems*. ed. 2. 1955. p. 359-69.)

Schachtschneider, Herbert. Branch store accounting. *Retail control*, v. 25, Oct. 1956, p. 134-41.

Unit control—the key to profitable merchandising. *Retail control*, v. 25, Sept. 1956, p. 124-69.

Auditing

Evaluating sales audit methods. *Retail control*, v. 24, Sept. 1955, p. 60-86.

Inventories

Berney, Joseph H. Should the life inventory method be used in small department stores. *Virginia accountant*, v. 10, Fall 1956, p. 26-9.

Statistics

Foulke, Roy A. Ratios for department stores. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

McNair, Malcolm P. Operating results of department and specialty stores in 1954. Boston, Mass., Harvard university, Graduate school of business administration, June 1955. 66p. (*Bureau of business research bulletin* no. 143)

McNair, Malcolm P., and Carson, David. Operating results of department and specialty stores in 1955. Boston, Mass., Harvard university, Graduate school of business administration, June 1956. 70p. (*Bureau of business research bulletin* no. 145)

National cash register company. Department stores. (In its *Expenses in retail businesses*. (1955). p. 8-10.)

National retail dry goods association. Controllers' congress. 1954 merchandising and operating results of departmentized stores, by Sam Flanel. 1955 ed. New York, Controllers' congress, National retail dry goods association, c1955. 304p.

DEPARTMENTAL ACCOUNTING

Mackenzie, Donald H. Departmental accounting. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 439-51.)

Pyle, William W. Departmental accounting. (In his *Fundamental accounting principles*. 1955. p. 618-44.)

de PAULA, F. CLIVE

Electronic devices—principles and application to accountancy. *Accountant* (Eng.), v. 134, March 24, 1956, p. 318-19.

Human element in management accounting; should there be 'captive specialists' or 'consulting accountants'? *Accountant* (Eng.), v. 132, Feb. 12, 1955, p. 181-4.

Work of specialists in management accounting. *Accountant* (Eng.), v. 134, March 3, 1956, p. 239-41.

de PAULA, F. R. M.

F. R. M. de Paula. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 8.

DEPLETION AND DEPRECIATION ALLOWANCES

See Depreciation, depletion and obsolescence

De PODWIN, HORACE J.

Discharging business tax liabilities; with a foreword by Carl S. Shoup. New Brunswick, N. J., Rutgers university press, 1956. 167p.

DEPOSIT RECEIPT BOOKS

American gas association and Edison electric institute. Auditing case studies—Control of deposit receipt books. *Internal auditor*, v. 12, Dec. 1955, p. 73-5.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

See also Replacements

Reserves—Depreciation

American institute of management. Provisions for maintenance and depreciation. (In its *Health of earnings of the corporation—its meaning—its evaluation*. c1955. p. 89-96.)

Anton, Hector R. Depreciation, cost allocation and investment decisions. *Accounting research* (Eng.), v. 7, April 1956, p. 117-34.

Australian society of accountants. Submissions to the Commonwealth committee on rates of depreciation. *Australian accountant*, v. 25, Jan. 1955, p. 535-44.

Bardes, Philip, and others. Depreciation. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 8.)

Barnwell, W. J. Quick method for calculating depreciation. *Virginia accountant*, v. 10, Summer 1956, p. 17-19.

Bell, John N. Shall we take heavier depreciation in early years? *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 335-42.

Berlfein, Harold M. Depreciation. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 31-42.)

Black, Martin L., Jr. Depreciation—purpose and methods. *Australian accountant*, v. 26, Nov. 1956, p. 451-62.

Black, Martin L., Jr. Some comments on depreciation. *Cooperative accountant*, v. 9, Winter 1956, p. 28-40.

Brown, E. Cary. New depreciation policy under the income tax: an economic analysis. *National tax journal*, v. 8, March 1955, p. 81-98.

Carman, Lewis A. Non-linear depreciation. *Accounting review*, v. 31, July 1956, p. 454-91.

Chambers, R. J. Note on a submission to the Hulme (depreciation) committee. *Australian accountant*, v. 25, May 1955, p. 197-8.

Clark, Clifford D. Economic appraisal of depreciation policy. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 28-40.

Colavecchio, Jean. Influence of federal taxation on accounting techniques. *Woman C.P.A.*, v. 18, June 1956, p. 6-9, 12.

Concepcion, Teresa. Development of depreciation accounting. *Accountants' journal* (P.I.), v. 6, March 1956, p. 29-32.

Corbin, Donald A. Depreciation based on replacement. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 26.

Crowe, J. W. Look at depreciation and income taxes. *Canadian chartered accountant*, v. 69, July 1956, p. 45-53.

Daverio, George W. Acquiring new facilities; research on new products or processes. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 12-27.)

Dawes, Wetmore. Levels of depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 203-10.)

Dean, Joel. Four ways to write off capital expenditures—can we let management choose. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 504-14.)

Dean, Joel. Four ways to write off capital investment: management should have a wider tax choice. *Journal of business* (University of Chicago), v. 29, April 1956, p. 79-89.

Depreciation. (In *Accountants' handbook*. ed. 4. 1956. Sec. 17. p. 1-56.)

Devine, Carl T. Asset cost and expiration. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 331-57.)

Dierker, Gerald J. Accounting for depreciation. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 87-90.)

Dodds, R. M. Advantages and disadvantages of various depreciation methods. (In New York uni-

versity. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1537-55.)

Donley, H. E. More on percentage depletion. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 22.

Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, Aug. 1954. 47p.

Edmonds, William J. Effect on business decisions of changes in tax depreciation policy. *National tax journal*, v. 8, March 1955, p. 99-113.

Eisner, Robert. Changes in methods of depreciation and their effects. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 515-27.)

Eisner, Robert. Depreciation under the new tax law. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 66-74.

Falls, Glenn. Financial value of early tax deductions for depreciation. *Accounting review*, v. 30, July 1955, p. 515-18.

Final depreciation regulations fail to adopt recommended provisions. *Journal of taxation*, v. 5, Aug. 1956, p. 90-1.

Goldberg, Louis. Concepts of depreciation. *Accounting review*, v. 30, July 1955, p. 468-84.

Goldberg, Louis. Depreciation in published company reports. *Accounting research* (Eng.), v. 6, July 1955, p. 155-86.

Goulette, F. A. Depletion for tax purposes: a condensed picture of how it works in mining. *Journal of taxation*, v. 4, May 1956, p. 258-67.

Grady, Paul. Conservation of productive capital through recognition of current cost of depreciation. *Accounting review*, v. 30, Oct. 1955, p. 617-22.

Graichen, Raymond E. Depreciation under new regulations. *L.R.B. & M. journal*, v. 37, April-June 1956, p. 1-17.

Graichen, Raymond E. Study of new depreciation regulations shows them to be practical and easily applied. *Journal of taxation*, v. 5, Sept. 1956, p. 130-6.

Grant, Eugene L., and Norton, Paul T., Jr. Depreciation. rev. ed. New York, Ronald press co., c1955. 504p.

Graves, Thomas J. Depreciation for tax purposes. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 59-65.

Graves, Thomas J. Re-examination of the 1954 revenue code: Depreciation problems. *Journal of accountancy*, v. 102, Oct. 1956, p. 43-6.

Greenwood, J. M. Depreciation and its treatment in accounts. *Chartered accountant in Australia*, v. 26, July 1955, p. 11-26.

Gunn, J. A. L. Depreciation allowances under the Australian act. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 337-41.

Hanson, Louis E. Impact of the 1954 revenue code. *Internal auditor*, v. 12, March 1955, p. 6-16.

Hellmuth, William F., Jr. Depreciation and the 1954 Internal revenue code. *Journal of finance*, v. 10, Sept. 1955, p. 326-49.

Hellyar, C. D. How the Americans treat depreciation. *Accountancy* (Eng.), v. 66, April 1955, p. 140-2.

Herr, Robert R. Herr's depreciation tables: computation and comparison of depreciation allowances under the Internal revenue code of 1954; Analysis and commentary, by Brady O. Bryson. New York, Fallon publications, c1954. 244p.

Holman, Aaron. How to get maximum deductions for depreciation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 487-520.)

Hopkins, Cyril. Changes in depreciation deductions. (In Southern California, University of. School of law. *Tax Institute* . . . major tax problems of 1955. p. 153-75.)

Hummel, Paul M. and Seebeck, Charles J., Jr. Depreciation. (In their *Mathematics of finance*, ed. 2. 1956. p. 145-57.)

Industry objections to depreciation regulations reveal many problems faced by taxpayers. *Journal of taxation*, v. 4, April 1956, p. 204-10.

Johnson, Everett C. Depreciation: current regulations—choice of depreciation methods. (In North-

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

- eastern university. Institute of taxation. *Third annual federal tax forum*, Sept. 28-29, 1956.)
- Johnson, Everett C. Minimizing depreciation. (In Tulane university. 1956 *Tulane tax institute*. c1956. p. 161-97.)
- Judge, Grant. How the 1954 code affects the calculation of allowable depletion. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 223-9.)
- Kaufman, Paul. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 17-18.)
- Keller, I. Wayne. Faster depreciation—the glitter's not all gold. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1027-40.
- Kuhn, A. H. Some practical aspects of depreciation accounting. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 270-3.)
- Lanterman, Joseph B. Depreciation methods and areas of dispute. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 999-1013.)
- Lassers, Willard J. New depreciation regulations. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 741-5.
- Lozon, Ramon C. Introduction to the study of depreciation. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 280-3.
- McDevitt, John Conway. Choice of depreciation method under the Internal revenue code of 1954. *Tax executive*, v. 7, July 1955, p. 35-42.
- Machinery and allied products institute. Depreciation: Internal revenue service issues final regulations relating to depreciation. *Machinery and allied products institute bulletin*, June 12, 1956, not paged.
- Machinery and allied products institute. Effect of the new tax depreciation methods on the earnings of depreciable assets, by George Terborgh. Washington, D.C., Machinery and allied products institute, August 1956. 23p.
- Mackenzie, Donald H. Depreciation, depletion, amortization of goodwill, patents and copyrights. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 339-56.)
- Macleod, R. K. Percentage depletion controversy. *Journal of accountancy*, v. 99, Feb. 1955, p. 40-5.
- Maihofer, Anthony G. Individual account vs. composite depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 473-9.)
- Mason, Arthur K. Hardship looms for taxpayer carrying back operating loss which includes depletion. *Journal of taxation*, v. 5, Aug. 1956, p. 92-3.
- Maurer, Lenwood F. Tax code changes affecting small business concerns—Depreciation and depletion. *Ohio certified public accountant*, v. 14, Winter 1955, p. 11-18.
- Morse, Barnard A. Court and commission decisions re: depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 227-44.)
- Morse, Barnard A. Recent developments in depreciation practices in California. (In Edison electric institute and American gas association. *Proceedings conference of electric and gas utility accountants* . . . 1952. p. 280-9.)
- Myers, John H. Comment on Cohen's article with reply by Albert H. Cohen. *Journal of accountancy*, v. 99, Jan. 1955, p. 26.
- Nolan, F. E. Note on interest, depreciation and economic choice. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 1-8.
- Norton, Paul T., Jr. Depreciation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 220-34.)
- Norton, Paul T., Jr. How to choose between depreciation methods in view of the final regulations. *Journal of taxation*, v. 5, Sept. 1956, p. 137-40.
- Obsolescence—key to progress or cause of stagnation. *Acme reporter* (Association of consulting management engineers), 1955 series, no. 5.
- Oehler, Christian. How to get deductions for depletion. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 537-56.)
- O'Hara, John B. Financial accounting aspects of new depreciation provisions of 1954 code. *Pennsylvania CPA spokesman*, v. 25, April 1955, p. 8-9.
- Ostergren, C. N. Some observations on liberalized tax depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 273-9.)
- Paton, William A. Significance of depreciation accounting with special reference to plant replacement. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 528-38.)
- Peloubet, Maurice E. Invisible expense. Sept. 20, 1955. 15 mimeo. pages.
- Ponder, Lester M. Internal revenue: depreciation under the new code. *American bar association journal*, v. 41, Aug. 1955, p. 726-8.
- Powell, Weldon. Observations of a public accountant regarding certification of depreciation. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 274-9.)
- Prather, Charles L. Depreciation allowances. (In his *Financing business firms*. 1955. p. 403-21.)
- Reck, Paul A. Depreciation policy under the 1954 revenue code. *Controller*, v. 23, Jan. 1955, p. 18-20.
- Reno, Edwin S. Depreciation under the Internal revenue code of 1954. *Price Waterhouse review*, v. 1, March 1956, p. 7-15.
- Reno, Edwin S. Rules on depreciation. *Journal of accountancy*, v. 101, May 1956, p. 59-64.
- Sanders, D. H. Question on Herick's article with Anson Herick's answer. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 24.
- Scharff, Maurice R. Depreciation studies. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 14-20.)
- Slack, Charles K. Depletion. *Tax executive*, v. 7, July 1955, p. 43-8.
- Stanley, Willard F. New rapid tax depreciation—how to use it profitably. New York, Prentice-Hall, inc., 1955. 153p. (Includes annual and monthly depreciation tables)
- Stanley, Willard F. Rapid tax depreciation under the 1954 revenue code. *Controller*, v. 23, Sept. 1955, p. 418-21.
- Stettler, Howard F. Percentage depletion. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32.
- Tenner, Irving. Use of depreciation in governmental accounting. *Municipal finance*, v. 28, Aug. 1955, p. 15-18.
- Terborgh, George. Depreciation as a tax problem. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 538-45.)
- Terborgh, George. Effect of the new tax depreciation methods on the earnings of depreciable assets. Washington, D.C., Machinery and allied products institute, August 1956. 23p.
- Treatment of liberalized tax depreciation. *Public utilities fortnightly*, v. 56, Aug. 18, 1955, p. 264-9.
- Walker, David. Royal commission and depreciation allowances. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 360-81.
- Weinwurm, Ernest H. Depreciation allowances and production costs. *Cost and management* (Canada), v. 29, June 1955, p. 211-24.
- Wolder, Victor R. Depreciation under new Internal revenue code. *National public accountant*, v. 5, Jan. 1955, p. 23-7.
- Woodward, P. D. Depreciation—the development of an accounting concept. *Accounting review*, v. 31, Jan. 1956, p. 71-6. *Cooperative accountant*, v. 9, Summer 1956, p. 13-18.

Accelerated

See also Emergency facilities

Accelerated depreciation for tax purposes. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 27-8.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Accelerated—(Continued)

- Brown, E. Cary. Weaknesses of accelerated depreciation as an investment stimulus. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 495-504.)
- Guercken, C. P. Economic and regulatory aspects of accelerated depreciation. *Public utilities fortnightly*, v. 58, Aug. 2, 1956, p. 145-55.
- Guercken, C. P. Oklahoma commission rules on accelerated depreciation. *Public utilities fortnightly*, v. 57, Feb. 2, 1956, p. 193-5.
- Havens, R. H. Amortization of emergency facilities. *Virginia accountant*, v. 9, July 1955, p. 15-19, 24-6.
- Hoffman, Raymond A. Questions to be answered before deciding on use of new accelerated depreciation methods. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 59-64.)
- Myers, John H. Accelerated amortization of defense facilities in annual reports. *Journal of accountancy*, v. 99, Feb. 1955, p. 52-5.
- National industrial conference board. Executives report on their depreciation policies under the 1954 code. *Conference board business record*, v. 12, Feb. 1955, p. 70-5.
- Robinson, L. W. Methods and mechanics of computing accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1956. p. 197-202.)
- Rosan, Richard A. Rate problems under accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1955. p. 255-71.)
- Utility spokesmen view accelerated depreciation. *Public utilities fortnightly*, v. 58, Nov. 22, 1956, p. 855-61.

Agriculture

- Schwartz, Joseph J., and Meyers, William. Depreciation for the farmer. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 111-14.

Assets

- Terborgh, George. Effect of the new tax depreciation methods on the earnings of depreciable assets. Washington, D.C., Machinery and allied products institute, August 1956. 23p.

Assets, Fixed

- Grant, Eugene L., and Norton, Paul T., Jr. Fixed property records. (In their *Depreciation*. rev. ed. c1955. p. 160-83.)

Bank property

- Michigan association of certified public accountants. Tax depreciation. Detroit, Mich., Michigan association of certified public accountants (1955). 2p.

Buildings

- Bullock, Thomas M. Where there's life, there's depreciation. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 115-22.
- Schlesinger, Norman E. Problems of operating large structures. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 279-98.)

Cash-flow

- Dean, Joel. Four ways to write off capital investment: management should have a wider tax choice. *Journal of business* (University of Chicago), v. 29, April 1956, p. 79-89.

Chemical industry

- Controllership foundation. Depreciation rates; survey of four large companies in the chemical field on average rates of fixed assets. *Controller*, v. 23, Nov. 1955, p. 556.

Cooperatives

- Brown, Willis D. Depreciation allowable under present income tax laws and the effect on patrons of cooperatives. *Cooperative accountant*, v. 9, Summer 1956, p. 9-12, 48.

Declining-balance method

- Blough, Carman G., editor. Are public utilities an exception under Bulletin no. 44? (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 62.
- Blough, Carman G., editor. Declining-balance depreciation—consistency exception regarding change to declining-balance method—Disclosure when change made only for tax purposes. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 61.
- Blough, Carman G., editor. Some questions on Bulletin no. 44. (Accounting and auditing problems) *Journal of accountancy*, v. 99, May 1955, p. 67-8.
- Graham, Willard J. Application of declining-balance methods of depreciation to financial and cost accounting. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting*. . . . 1955. p. 15-31.) *Ohio certified public accountant*, v. 15, Winter 1956, p. 3-16.
- Grant, Eugene L., and Norton, Paul T., Jr. Declining balance method. (In their *Depreciation*. rev. ed. c1955. p. 191-7.)
- Hopkinson, Cyril. Changes in depreciation deductions. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 154-9.)
- Luebbert, George W. Declining-balance depreciation. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25-6.
- Macpherson, L. G. Declining-balance depreciation in the United States. *Canadian chartered accountant*, v. 66, March 1955, p. 141-4.
- Reno, Edwin S. Rules on depreciation. *Journal of accountancy*, v. 101, May 1956, p. 59-64.
- Rothschild, Richard M. Case for the declining balance. *Taxes—the tax magazine*, v. 33, July 1955, p. 502-18.
- Wells, B. F., Jr. Declining balance depreciation. *National public accountant*, v. 5, Aug. 1955, p. 3-6; Sept. 1955, p. 10-14.
- Wright, F. K. Reducing balance method further considered. *Australian accountant*, v. 25, June 1955, p. 244-6.

Diminishing-balance method

- See Depreciation, depletion and obsolescence—Declining-balance method

Electric light and power

- See also Depreciation, depletion and obsolescence—Power plants

- Barton, Stanley B. Practical problems behind depreciation accounting. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1956. p. 211-18.)
- Davis, Charles D. Case history of liberalized depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1955. p. 221-6.)
- Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, Aug. 1954. 47p.
- Robinson, L. W. Methods and mechanics of computing accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1956. p. 197-202.)

Extractive industries

- See also Depreciation, depletion and obsolescence, under subheadings: Assets; Wasting; Gas, Natural; Mining and metallurgy; Oil industry; Quarries and quarrying; Timberlands

- Macleod, R. K. Percentage depletion controversy. *Journal of accountancy*, v. 99, Feb. 1955, p. 40-5.

Gas

- Barton, Stanley B. Practical problems behind depreciation accounting. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1956. p. 211-18.)

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Gas—(Continued)

- Brown, Russell B. Gas consumer's stake in the depletion tax provision. *Public utilities fortnightly*, v. 57, April 26, 1956, p. 587-93.
- Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, Aug. 1954. 47p.
- Guercen, C. P. Oklahoma commission rules on accelerated depreciation. *Public utilities fortnightly*, v. 57, Feb. 2, 1956, p. 193-5.
- Robinson, L. W. Methods and mechanics of computing accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 197-202.)

History

- Woodward, P. D. Depreciation—the development of an accounting concept. *Accounting review*, v. 31, Jan. 1956, p. 71-6.

Hospitals

- Click, Maurice A. Depreciation. *Hospital accounting*, v. 10, Feb. 1956, p. 6-7.
- Edmundson, Jack B. Depreciation in hospital accounting. *Hospital accounting*, v. 10, June 1956, p. 14-18.
- Hottum, C. Henry, Jr. Property and depreciation records. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1955*, p. 133-45.)
- Rodkey, Elizabeth S. Depreciation, legitimate hospital expense. *Woman C.P.A.*, v. 18, Feb. 1956, p. 7-9.

Hotels

- Horwath, Ernest B., and Toth, Louis. Hotels. (In their *Hotel accounting*. rev. ed., rev. printing. c1956. See index)

Inventories

- Brod, Allen. Auditing for obsolescence in inventories. (The) *Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 7-14.

Iron and steel

- Fairless, Benjamin F. Steel's depreciation problem; address at the 64th general meeting of American iron and steel institute, May 24, 1956. 28p.

Machinery and equipment

- Anthony, Robert N. Re: depreciation in investment decisions. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 75-6.
- Machinery and allied products institute and Council for technological advancement. Equipment replacement and depreciation—policies and practices . . . a survey. Washington, D.C., Machinery and allied products institute, c1956. 30p.
- Mahon, James J., Jr., editor. Equipment transfer from American companies to Canadian branches. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 78.

Metal products

- Walker, Wilbert A. Inadequate depreciation in the metals manufacturing industry. *Controller*, v. 24, Dec. 1956, p. 572-6.

Minerals

- Goulette, Fred A. Depletion of minerals. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955*, p. 1-30.)
- White, Victor C., and Brainerd, Andrew W. Percentage depletion of minerals—a costly study in definitions. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 97-106.

Mining

- Goulette, Fred A. Depletion for tax purposes: a condensed picture of how it works in mining. *Journal of taxation*, v. 4, May 1956, p. 258-67.
- National tax association. Percentage depletion allowance for coal. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 917-21.)

- Oles, Frank Z. Percentage depletion. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, May 1956, p. 3.
- Smith, D. Lamont. Amortization of mining assets. *South African accountant*, v. 2, Dec. 1955, p. 192-5.

Natural resources

- See also Depreciation, depletion and obsolescence, under subheadings: Assets; Wasting; Gas, Natural; Land; Mining and metallurgy; Oil industry; Quarries and quarrying; Timberlands
- Depletion of natural resources. (In *Accountants' handbook*. ed. 4. 1956. Sec. 15. p. 13-22.)
- Gray, Horace M. Percentage depletion, conservation, and economic structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 430-9.)

Newspapers

- Olson, John B. Higher depreciation deductions for newspapers. *Institute of newspaper controllers and finance officers bulletin* no. 83, May 1955, p. 4-5.

Oil industry

- Bird, Benjamin L. 'Property' for purposes of depletion. *Texas law review*, v. 33, June 1955, p. 785-91.
- Brown, Russell B. Gas consumer's stake in the depletion tax provision. *Public utilities fortnightly*, v. 57, April 26, 1956, p. 587-93.
- Freeman, Harrop A. Percentage depletion for oil—a policy issue. *Indiana law journal*, v. 30, Summer 1955, p. 399-429.
- Gonzalez, Richard J. Land of the big risk. New York, American petroleum institute (1956). 7p.
- Matthews, Wright. Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 877-80.
- Miller, Ream V. Depletion allowance, property aggregation and other current problems. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 535-43.)
- Smith, Arthur A. Tax policy as reflected in statutory percentage depletion for oil and gas. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 484-93.)
- Wellen, C. W., and Lipscomb, Owen. Some problems of depreciation. *Texas law review*, v. 33, June 1955, p. 886-913.
- Wittman, C. William, Jr. Aggregation of gas and oil properties. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 91-9.)

Paper manufacturers

- American institute of management. International paper company—Depreciation and maintenance ratios 1936-1953. (In its *Health of earnings of the corporation*. c1955. p. 94-5.)

Percentage-squared method

- Conrad, Morton S. Percentage-squared method; a computational simplification of the sum-of-the-years'-digits method. *New York certified public accountant*, v. 25, Sept. 1955, p. 528-32.

Plant and equipment

- See also Depreciation, depletion and obsolescence—Assets, Fixed
- Seddon, R. W. Depreciation on parts of plant. *Australian accountant*, v. 26, July 1956, p. 287-8.

Power plants

- See also Depreciation, depletion and obsolescence—under special utility, e.g., Electric light and power

Present worth method

- See Depreciation, depletion and obsolescence—Sinking fund method

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)**Production method**

Grant, Eugene L., and Norton, Paul T., Jr. Production method. (In their *Depreciation*. rev. ed. c1955. p. 200-1.)

Public utilities

Blough, Carman G., editor. Are public utilities an exception under Bulletin no. 44? (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 62.

Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, Aug. 1954. 47p.

Effect on public-utility rate making of liberalized tax depreciation under section 167. (Notes) *Harvard law review*, v. 69, April 1956, p. 1096-1106.

Ely, Owen. Regulatory implications of accelerated depreciation. *Public utilities fortnightly*, v. 56, Dec. 8, 1955, p. 952-4.

Guercken, C. P. Economic and regulatory aspects of accelerated depreciation. *Public utilities fortnightly*, v. 58, Aug. 2, 1956, p. 145-55.

Harvey, John L. Public utilities and liberalized depreciation under the 1954 internal revenue code. *Arthur Young journal*, v. 4, Oct. 1956, p. 18-28.

Kuhn, A. H. Some practical aspects of depreciation accounting. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 270-3.)

Liberalized tax depreciation. *Public utilities fortnightly*, v. 56, July 7, 1955, p. 49-51.

National association of railroad and utilities commissioners. Half-cycle method of estimating service life; prepared by Committee on depreciation. Washington, D.C., National association of railroad and utilities commissioners, 1948. 8 mimeo. pages plus tables, charts and appendices.

National association of railroad and utilities commissioners. Report of committee on depreciation 1954. Washington, D.C., National association of railroad and utilities commissioners, 1954. 25p.

National association of railroad and utilities commissioners. Report of committee on depreciation 1955. Washington, D.C., National association of railroad and utilities commissioners, 1955. 93p.

Ostergren, C. N. Some observations on liberalized tax depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 273-9.)

Rosan, Richard A. Accelerated depreciation—pro and con. *American gas association monthly*, v. 37, Nov. 1955, p. 27-8.

Rosan, Richard A. Court and commission decisions re: depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 189-95.)

Rosan, Richard A. Rate problems under accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 255-71.)

Scharff, Maurice R. Depreciation and retirement of amortization of debt practices by publicly owned utilities. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 245-53.)

Scharff, Maurice. What the courts and commission said about depreciation in 1951. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 290-302.)

Stanley, Willard F. What the new rapid tax depreciation means to utilities. *Public utilities fortnightly*, v. 55, March 3, 1955, p. 235-44.

United States. Federal power commission. In the matters of Amere gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.

Utility spokesmen view accelerated depreciation. *Public utilities fortnightly*, v. 58, Nov. 22, 1956, p. 855-61.

Real estate

Atlas, Martin. Depreciation. (In his *Tax aspects of real estate transactions*. c1955. p. 109-26.)

Reducing-balance method

See Depreciation, depletion and obsolescence—Declining-balance method

Replacement method

Grant, Eugene L., and Norton, Paul T., Jr. Replacement method. (In their *Depreciation*. rev. ed. c1955. p. 190-1.)

Retirement method

Grant, Eugene L., and Norton, Paul T., Jr. Retirement method. (In their *Depreciation*. rev. ed. c1955. p. 190.)

Retirement reserve method

Grant, Eugene L., and Norton, Paul T., Jr. Retirement reserve method. (In their *Depreciation*. rev. ed. c1955. p. 203-4.)

Sinking fund method

Grant, Eugene L., and Norton, Paul T., Jr. Sinking fund or present worth method. (In their *Depreciation*. rev. ed. c1955. p. 187-90.)

Straight-line method

Grant, Eugene L., and Norton, Paul T., Jr. Straight-line depreciation accounting—item or unit method; group and composite methods; selecting and revising straight-line depreciation rates. (In their *Depreciation*. rev. ed. c1955. p. 87-159.)

Smith, Carl R. Federal tax planning (with depreciation tables). *Illinois manufacturers' costs association monthly bulletin*, Jan. 1956.

Sum-of-the-years' digits method

Anthony, Robert N. Re: depreciation in investment decisions. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 75-6.

Conrad, Morton S. Percentage-squared method; a computational simplification of the sum-of-the-years' digits method. *New York certified public accountant*, v. 25, Sept. 1955, p. 528-32.

Dirr, Peter G. Sum-of-years digits method easier to apply with table of monthly decimal equivalents. *Journal of taxation*, v. 5, Oct. 1956, p. 250-1.

Fagerberg, Dixon, Jr., editor. Sum-of-years-digits monthly depreciation table. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 84-5.

Grant, Eugene L., and Norton, Paul T., Jr. Sum of year digits method. (In their *Depreciation*. rev. ed. c1955. p. 197-8.)

Hopkinson, Cyril. Changes in depreciation deductions. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 159-63.)

Reno, Edwin S. Rules on depreciation. *Journal of accountancy*, v. 101, May 1956, p. 59-64.

Smith, Carl R. Federal tax planning (with depreciation tables). *Illinois manufacturers' costs association monthly bulletin*, Jan. 1956.

Wisconsin. Public service commission. Sum-of-years-digits method depreciation rates—Iowa type life tables. Madison, Wis., Wisconsin public service commission, Feb. 1, 1955. not paged.

Wolfe, William H., Jr. Shortcut worksheet for sum of the years digits depreciation. *Virginia accountant*, v. 8, April 1955, p. 25-8.

Survivor curve

Whiton, Henry R. Survivor curve types. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 219-26.)

Telephone and telegraph

British telephone depreciation practice. *Public utilities fortnightly*, v. 55, Feb. 3, 1955, p. 159-61.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)**Terminal-date-group method**

Carson, A. B. Terminal-date-group method of depreciation accounting. *Journal of accountancy*, v. 99, April 1955, p. 56-62.

Timberlands

O'Rourke, Joseph H. Depletion rates and records for timber operations. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1679-88.

Tourist courts and motels

McIntosh, Robert W. Choosing a depreciation method. *Tourist court journal*, v. 19, March 1956, p. 22, 24.

Merriam, Kemper W. How the depreciation deduction for income tax works. *Tourist court journal*, v. 19, Nov. 1955, p. 18, 20-1.

Vending machines

National automatic merchandising association. Depreciation rates and machine cost data by type of vending machine. (In its 1953 operating ratio report. p. 28.)

DEPRECIATION problems. Graves, Thomas J.

DEPRECIATION RESERVES

See Reserves—Depreciation

DEPRESSIONS

See Business cycles

DERENBERG, WALTER J.

Copyright law. *New York university law review*, v. 31, Feb. 1956, p. 334-43.

DERIEUX, SAMUEL A.

Audit program for small banks. *Virginia accountant*, v. 9, July 1955, p. 28-31.

de ROOVER, RAYMOND

New perspectives on the history of accounting. *Accounting review*, v. 30, July 1955, p. 405-20.

DERRY, STEPHEN ARTHUR

Financial reports to meet the needs of management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 29-40.)
How to prepare reports for employees. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 16-28.)
Reports to meet the needs of public officials. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 41-71.)

des CHAMPS, C. A., AND SHEILD, GEORGE N.

Lawyers' and accountants' professional liability. *Insurance counsel journal*, v. 22, July 1955, p. 279-302.

DESIGN for accounting. *Economist* (Eng.), v. 177, Dec. 24, 1955, p. 1117-19.

DESIGNATIONS, DEGREES, ETC.

Niswonger, C. Rollin. Undergraduate degrees. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 20.

Olson, Joseph B. Survey figures challenged. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21-2, 24.

United States. Health, education, and welfare, Department of. Earned degrees conferred by higher educational institutions 1954-1955. Washington, D.C., Government printing office, 1956. 138p.

DESIGNS

See Patterns, drawings, models, etc.

DESTRUCTION OF RECORDS

See Records—Retention and preservation

DETERMINING the taxable period of a real estate transaction. (Note) *Virginia law review*, v. 41, Dec. 1955, p. 1091-1108.

DEVALUATION OF CURRENCY

See Foreign exchange

Money

Taxation, United States—Foreign exchange

DEVELLE, ROBERT E.

Sales tax administration in a large city. *Municipal finance*, v. 28, Feb. 1956, p. 131-6.

DEVELOPMENT COSTS

See Exploration and development

Research and development

DEVELOPMENT of management services. Wellington, Roger.

DEVELOPMENTS in business insurance. Coe, Cecil E.

DEVINE, CARL THOMAS

Asset cost and expiration. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 331-57.)

Loss recognition. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 310-20.

DEVORE, MALCOLM M.

Explanations and qualifications in accountants' certificates. *Journal of accountancy*, v. 101, June 1956, p. 34-7.

DEWEY, ADDISON E.

Application of the Ohio sales tax law to farm transactions—a review of fundamentals. *Ohio state law journal*, v. 17, Winter 1956, p. 99-114.

DEWEY, ROBERT M., AND RYAN, W. J.

So, you have an insurance claim! *Retail control*, v. 25, Sept. 1956, p. 96-113.

De WIND, ADRIAN W.

Technical appraisal of the Internal revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 40-8.

De WIND, ADRIAN W., AND ANTHOINE, ROBERT

Collapsible corporations. *Columbia law review*, v. 56, April 1956, p. 475-534.

De WITT, ALBERT C., AND KART, EUGENE

Practical aspects of tax foreclosures. *Chicago bar record*, v. 37, Oct. 1955, p. 33-6, 38, 40, 42.

DIAMOND, WALTER H.

Digest of Brazilian taxes and business organization. Albany, N.Y., Matthew Bender and co., inc., c1956. 63p. (Cover title: Brazilian taxes and business organization)

Liberia—a haven for incorporating. Albany, N.Y., Matthew Bender and co. (195?). 14p.

Tax opportunities for U.S. business abroad: a country-by-country analysis of tax rates and laws. *Journal of taxation*, v. 5, July 1956, p. 8-14.

DIAMOND jubilee in Scheveningen; Netherlands institute after sixty years. *Accountant* (Eng.), v. 132, June 4, 1955, p. 642-5.

DIARIES

Accountant's diary for 1956. London, Gee and co., ltd. (1955). 88p. plus 140p.

DIBBLE, J. REX

Distributions by a partnership. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 130-8.)

Partnership changes in general. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 177-89.)

DICK, LAWRENCE

1956 legislative changes in fiduciary commissions. *New York certified public accountant*, v. 26, Aug. 1956, p. 487-93.

DICK, WALTER W. B.

Is fund accounting necessary? (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 21-8.)

DICKENS, ROBERT L.

Faculty fellowship in professional accounting. *Price Waterhouse review*, v. 1, June 1956, p. 36-42.
Sabbatical year in public accounting. *Accounting review*, v. 31, Oct. 1956, p. 617-20.

DICKERSON, THOMAS M.

Joint adventure in cooperative education. *Ohio certified public accountant*, v. 14, Autumn 1953, p. 151-7.

DICKEY, ROBERT I.

Accountants as controllers. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 26, 28.

DICTIONARIES

See also Accounting—Encyclopedias, dictionaries, etc.
Tax dictionaries

Black, Henry Campbell. Black's law dictionary, ed. 4. St. Paul, Minn., West publishing co., 1951. 1882p.
Shumaker, Walter A., and Longsdorf, George Foster. Cyclopedic law dictionary; defining terms and phrases of American jurisprudence, of ancient and modern common law, international law, civil law, the French and Spanish law, and other juridical systems; with an exhaustive collection of legal maxims, ed. 3, by Frank D. Moore. Chicago, Ill., Callaghan and co., 1940. 1188p.

DICTIONARY of income tax terms. Commerce clearing house, inc.

DIERKER, GERARD J.

Accounting for depreciation. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 87-90.)

DIETRICH, O. A.

Necessity for integrating capital and operating budgets. *Municipal finance*, v. 28, Nov. 1955, p. 90-3.

DIFFERENCES in British and U.S. auditing practice. Senn, Stanley A.

DIGEST of Brazilian taxes and business organization. Diamond, Walter H.

DIGESTS and analyses of the nineteen Hoover commission reports. Citizens committee for the Hoover report.

DIGITAL COMPUTERS

See Mechanical devices—Computers

DILEMMAS in today's reporting. Wernitz, William W.

DILLAVOU, ESSEL R.

Law. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 142-230.)

DIMINISHING-BALANCE METHOD

See Depreciation, depletion and obsolescence
—Declining-balance method

DIMOND, SOLOMON

Problems of insolvent estates involving U.S. government contracts. *Commercial law journal*, v. 61, Jan. 1956, p. 5-7, 11.

DIMSDALE, B., joint author

See Clipping, R. F., Dimsdale, B., and Levin, J. H.

DINE, HERMAN B.

Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin* 1954J)

DINERS

Garfunkel, Louis X. Sandwich shops, drive-ins and diners; how to start and operate them successfully. New York, Greenberg: publisher, c1955. 262p.

DIRECT COSTING

See Cost and factory accounting—Direct costs

DIRECT costing—its pros and cons. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 335-7.

DIRECTORIES

International council of industrial editors. Source material directory. Stillwater, Okla., Reference and resource library, Oklahoma A. and M. college, 1956. 19p.

United States. Commerce, Department of. Directory of national trade associations, by Jay Judkins. Washington, D.C., Government printing office, 1956. 37p.

DIRECTORS

Bank directors and audits. *United States investor*, Jan. 24, 1953, p. 1-4.

Batton, Robert R. Duties and liabilities of bank directors. *Auditgram*, v. 31, July 1955, p. 4-6, 8.

Beetlestone, H. N. Directors' compensation for loss of office—some principles of assessment. *Accountant* (Eng.), v. 135, Dec. 1, 1956, p. 561-3.

Company director. *Accountant* (Eng.), v. 133, July 2, 1955, p. 4-5; July 9, 1955, p. 35-6; July 16, 1955, p. 64-5; July 23, 1955, p. 91-2.

Controllershship foundation. Compensation to members of boards of directors. *Controller*, v. 24, July 1956, p. 345.

Cumulative voting and classification of directors—the Wolfson and Winous cases. *St. John's law review*, v. 30, Dec. 1955, p. 83-93.

de Costa, Noel. Directors remuneration for profits tax purposes. *Ceylon accountancy journal*, v. 1, July 1956, p. 32-5.

Hynes, Harold F. Staying ahead of the directors. *Controller*, v. 24, Dec. 1956, p. 584-5.

Inspection of books and records—right of former director. *Vanderbilt law review*, v. 9, Dec. 1955, p. 95-8.

Kuny, O. F. Annual directors audit. *Auditgram*, v. 32, July 1956, p. 7-8, 10-12.

McCormick, Charles P. Multiple management. New York, Harper and brothers, 1938. 175p.

Maurice, Spencer. Managing directors—their rights and duties. *Accountant* (Eng.), v. 132, April 23, 1955, p. 450-2.

Neilson, D. G. Auditors' report to directors. *Chartered accountant in Australia*, v. 25, Dec. 1954, p. 341-4.

Oelbaum, Harold. Directors' liability for federal taxes as a result of corporate liquidation. *Taxes—the tax magazine*, v. 34, July 1956, p. 477-80.

O'Grady, Robert D. Director's responsibility. *Auditgram*, v. 32, Dec. 1956, p. 31, 34-6.

O'Grady, Robert D. Helping your directors. Pittsburgh, Pa., Mellon national bank and trust co., 1954. 16p.

Prentice-Hall, inc. Directors' and officers' encyclopedic manual. New York, Prentice-Hall, inc., 1955. 641p.

Shafer, Robert T., Jr. Conflict of cumulative voting and staggered directorships. *University of Cincinnati law review*, v. 24, Fall 1955, p. 560-72.

Williams, Charles M. Cumulative voting. *Harvard business review*, v. 33, May-June 1955, p. 108-14.

Yorston, R. Keith. Control by directors; Composition of boards of directors. (In his *Limited liability companies in Australia*. 1956. p. 41-53; 62-73.) *Australian accountant*, v. 25, June 1955, p. 233-43; July 1955, p. 293-302.

DIRECTORS' and officers' encyclopedic manual. Prentice-Hall, inc.

DIRECTORY of chartered accountants in Canada, 1956. Canadian institute of chartered accountants.

DIRR, PETER G.

Sum-of-years digits method easier to apply with table of monthly decimal equivalents. *Journal of taxation*, v. 5, Oct. 1956, p. 250-1.

DISABILITY BENEFITS OR INSURANCE

See Insurance, Disability
Social security
Workmen's compensation

DISASTERS

See also Taxation, United States—Casualty losses

- Felt, James H. Tax effects of hurricane losses. *Taxes—the tax magazine*, v. 33, May 1955, p. 327-35.
- Fitzpatrick, Thomas J. Accountant's role in a disaster. *Connecticut CPA*, v. 19, Dec. 1955, p. 6-7.
- Lowrimore, Charles S., Sr. How to obtain deductions for casualty losses, such as from hurricanes and floods. *Journal of taxation*, v. 3, Nov. 1955, p. 275-7.
- McConnell, Edwin E., and Perks, William H. Controller's role when disaster strikes. *Controller*, v. 23, Jan. 1955, p. 14-16.
- Neely, Fred T. Your income tax after the storm. *New York certified public accountant*, v. 26, March 1956, p. 157-60.
- Shiff, Robert A. Protect your records against disaster! *Harvard business review*, v. 34, July-Aug. 1956, p. 73-84.
- Trueger, Paul M. Flood costs and government contracts. *Controller*, v. 23, Dec. 1955, p. 576-9.
- United States. Internal revenue service. How the federal income tax applies to losses from hurricanes, floods and other disasters. Washington, D.C., Government printing office, 1956. 9p. (Publication no. 155)

DISCHARGING business tax liabilities. DePodwin, Horace J.

DISCLOSURE IN FINANCIAL STATEMENTS

See Statements, Financial—Disclosure

DISCONTINUANCE of dating earned surplus. American institute of accountants. Committee on accounting procedure.

DISCOUNT

- Bell, Hermon F. Discounts in inventories and discounts earned. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 143-64.)
- Blough, Carman G., editor. Propriety of using dual standard in reporting income. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.

DISCOUNT, BOND

- Anton, Hector R. Accounting for bond liabilities. *Journal of accountancy*, v. 102, Sept. 1956, p. 53-6.
- Greenberg, Melvin M. Discount obligations—capital gain or ordinary income. *Miami law quarterly*, v. 10, Fall 1955, p. 18-25.

DISCOUNT, CASH

- Cash discount: challenge, by S. Clark Pyfer;—And reply, by Maurice E. Peloubet. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 23-4.
- Katon, William E. Let's abandon cash discounts for prompt payment. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 22-6.

DISPOSITION of stock distributions. Rohde, Thomas J.

DISSENTING stockholders—right to demand purchase of shares—New York stock corporation law. (Comments) *New York law forum*, v. 1, March 1955, p. 80-94.

DISSOLUTION

See Liquidations and receiverships

DISTINGUISHING ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48.

DISTRIBUTION COSTS

See also Administrative expenses
Cost and factory accounting—Overhead

Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act. text of report to the Federal trade commission by the Advisory committee on cost justification —also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

Advisory committee on cost justification. Report to the Federal trade commission. Washington, D.C., Federal trade commission, February 1956. 26 mimeo. pages.

Brown, Paul G. Distribution costing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 167-85.)

Distribution costs. (In *Accountants' handbook*. ed. 4. 1956. Sec. 9. p. 1-55.)

Dolce, Charles. Packing and sales branch cost control under standards. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 404-14.

Eisner, Frederick M. Outlines on distribution cost accounting and control for cost reduction based on profit analysis, distribution costs, working papers. White Plains, N. Y., The author, c1956. 190p.

Gannon, Harold E., Jr. Methods of measuring and controlling distribution costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 931-9.

Gaudin, Donald A. Distribution cost control with particular reference to sales compensation. *Controller*, v. 23, March 1955, p. 113-15.

Gould, J. D. Interpretation and use of selling and distribution costs. *Cost accountant* (Eng.), v. 33, Feb. 1955, p. 301-11.

Heckert, J. Brooks. Control of distribution costs. (In Texas, Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 20-5.)

Longman, Donald R., and Schiff, Michael. Practical distribution cost analysis. Homewood, Ill., Richard D. Irwin, inc., 1955. 450p.

Martin, Robert B. Distribution cost analysis. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 149-53. (1956 conference proceedings)

Murray, Stanley B. Measurement and control of distribution costs. (In *Controllers institute of America. Budgeting, forecasting, return on investment and related papers*. c1955. p. 58-64.)

Pace, Homer St. Clair and Koestler, Edward J. Distribution costs, break-even charts, direct costs. (In their *Cost accounting*. c1956. p. 333-402.)

Parent, Andre. Some aspects and applications of distribution costing. *Cost and management* (Canada), v. 30, Jan. 1956, p. 17-25.

Spalding, W. L. Problems of compilation of selling and distribution costs. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 65-76.

Swisher, Francis E. Distribution costing. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 173-7. (1955 conference proceedings)

Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

Budgeting

Heckert, J. Brooks and Willson, James D. Distribution cost budget. (In their *Business budgeting and control*. ed. 2. c1955. p. 231-71.)

DIVERSEY CORPORATION

American institute of management. Diversey corporation. *Management audit*, v. 4, May 1955. 8p. (Special audit no. 129)

DIVERSIFICATION in business activity. Foulke, Roy A.

DIVIDEND tax credit . . . its importance for economic growth. New York stock exchange.

DIVIDENDS

See also Taxation, United States—Corporate distributions

Ackerman, Martin S. Minority shareholders' power to compel declaration of dividends in close cor-

DIVIDENDS—(Continued)

- porations—a new approach. *Rutgers law review*, v. 10, Summer 1956, p. 723-35.
- Andrews, William D. "Out of its earnings and profits": some reflections on the taxation of dividends. *Harvard law review*, v. 69, June 1956, p. 1403-39.
- Bardes, Philip, and others. Dividends and stock redemptions. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 5.)
- Beauregard, Henry G. Distributions in liquidation as dividends in the foreign affiliate tax credit of the 1954 code. *Virginia law review*, v. 41, Oct. 1955, p. 731-58.
- Casey, William J. Tax free dividends; Credit for taxable dividends. (In his *Tax sheltered investments*. c1955. p. 35-49.)
- Commerce clearing house, inc. Stock values and yields for 1955 tax purposes; a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1955 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1955. 148p.
- Commerce clearing house, inc. Stock values and yields for 1956 tax purposes; a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1956 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1956. 150p.
- Gilbert, Lewis D. Dividends and democracy, with a foreword by Senator Paul H. Douglas. Larchmont, New York, American research council, c1956. 242p.
- Grainger, Edmund C., Jr. New internal revenue code: carry-over and carry-back of losses after corporate mergers—dividends-in-kind of appreciated property. *Georgetown law journal*, v. 43, Jan. 1955, p. 208-19.
- Greene, Richard L. Some problems still remaining under regulations on stock redemptions, dividends. *Journal of taxation*, v. 4, May 1956, p. 269-71.
- Harris, Don V. Individual dividends received credit and capital gains. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 536-40.
- Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.
- Kissel, Robert. Changes in federal taxation of dividends. *Accounting forum*, v. 27, May 1956, p. 10-14.
- Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.
- Mahon, James J., Jr., editor. Court overrules commissioner on time for taxing dividends. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 83-4.
- Mintz, Seymour S., and Plumb, William T., Jr. Dividends in kind—the thunderbolts and the new look: a postscript. *Tax law review*, v. 10, March 1955, p. 403-10.
- Moss, Arthur H. How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.
- Murphy, Joseph Hawley. Dividend equivalency—the end of the beginning? *Tax law review*, v. 10, Jan. 1955, p. 213-26.
- New York stock exchange. Dividend tax credit... its importance for economic growth. New York, New York stock exchange, December 1956. 15p.
- Paton, William A., and Paton, William A., Jr. Dividends. (In their *Corporation accounts and statements*. c1955. p. 94-117.)
- Platt, Joseph S., and Tanner, Lester J. Paying dividends. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 899-915.)
- Prentice-Hall, inc. 1955 stock values and yields; values as of January 1, 1955, dividends paid in 1954. New York, Prentice-Hall, inc., c1955. not paged.
- Prentice-Hall, inc. 1956 stock values and yields; values as of January 1, 1956, dividends paid in 1955. New York, Prentice-Hall, inc., 1956. not paged.
- Putney, William B., 3rd. Capital gain dividends; should they be allocated to income or principal? *Trusts and estates*, v. 95, Jan. 1956, p. 22-4.
- Retained earnings, appropriations, and dividends. (In *Accountants' handbook*. ed. 4. 1956. Sec. 22. p. 23-37.)
- Richardson, Mark E. Re-examination of the 1954 Internal revenue code: Dividends and stock redemptions. *Journal of accountancy*, v. 102, Aug. 1956, p. 49-57.
- Richardson, Mark E. Stockholder relations—dividend and stock reacquisition. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 48-59.)
- Rubin, Raymond. Tax consequences of distributions in kind since Godley, Hirshon, and 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 7-15.
- Shoup, Carl S. Dividend exclusion and credit in the Revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 136-47.
- Werner, Bernard. Stockholder withdrawals—loans or dividends? *Tax law review*, v. 10, May 1955, p. 569-79.

DIVIDENDS, STOCK

- Bittker, Boris I. Stock dividends, distributions in kind, redemptions and liquidations under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 349-407.)
- Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)
- Copelon, Herman H. Current restrictions on stock dividends. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 847-64.)
- Fager, John W. Dividends in stock, property or rights: taxable or non-taxable. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 561-81.)
- Lowndes, Charles L. B., and Kramer, Robert. Accrual of corporate dividends under the federal estate tax. (Condensed from *University of Pittsburgh law review*, Fall 1954) *Monthly digest of tax articles*, v. 5, March 1955, p. 44-9.
- Redemptions and partial liquidations under the 1954 Internal revenue code: the dividend equivalence test. (Notes) *University of Pennsylvania law review*, v. 103, May 1955, p. 936-65.
- Rohde, Thomas J. Disposition of stock distributions—an unsolved problem of trust administration in New York; submitted in partial fulfillment of the requirements of the Graduate school of banking conducted by the American bankers association at Rutgers university, New Brunswick, N.J., June 1956. 154p.

DIVIDENDS and democracy. Gilbert, Lewis D.

DIVIDENDS and stock redemptions. Richardson, Mark E.

DIVISION of fees between members of different professions serving business. Higgins, Thomas G.

DIVISIONS OF A COMPANY

See Branches
Taxation, United States—Division of business

DIVORCE SETTLEMENTS

See Taxation, United States—Divorce settlements

DIXON, ARTHUR J., joint author

See Oppenheim, Henry and Dixon, Arthur J.

DIXON, GEORGE F.

Controlling general equipment. *American gas association monthly*, v. 37, March 1955, p. 15-17.

DO accountants die young? Reich, Marion R.

DOAN, M. J.

Accounting for non-productive time. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants . . . 1952*. p. 432-6.)

DOBSON, FRED I.

Equalization of property valuations for tax purposes in Michigan. *Michigan C.P.A.*, Nov. 1955, p. 1, 13-15.

Tangible personal property tax developments. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 7-10.

DOCTORS

See Dentists
Physicians

DOCUMENTS

See Records

DODDS, R. M.

Advantages and disadvantages of various depreciation methods. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1537-55.)

DODGE, HAROLD F., AND ROMIG, HARRY G.

Sampling inspection tables—single and double sampling. New York, John Wiley and sons, inc., c1944. 106p.

DODGE, JOHN F., JR.

Partnerships—valuation of assets on death of a partner. *Michigan law review*, v. 53, May 1955, p. 972-81.

DODS, JOHN B., AND KELSEY, DEAN H.

How we overcame obstacles to a faster closing. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1264-71.

DOE, EDWIN W.

Foundry work. New York, John Wiley and sons, c1951. 109p.

DOES LoBue outlaw all stock compensation plans except restricted stock options?

Journal of taxation, v. 5, Aug. 1956, p. 84-9.

DOES the CPA examination create a monopoly?

Minnesota certified public accountant, v. 5, May 1956, p. 3-5.

DOG RACING

See Race tracks

DOHAN, DAVID H. W., joint author

See Moore, James A., and Dohan, David H. W.

DOHR, JAMES L.

Limitations on the usefulness of price level adjustments. *Accounting review*, v. 30, April 1955, p. 198-205.

DOHR, JAMES L., joint author

See May, George O., and Dohr, James L.

DOHR, JAMES L., THOMPSON, GEORGE C., AND WARREN, WILLIAM C.

Accounting and the law—cases and materials. ed. 2. Brooklyn, N.Y., Foundation press, inc., 1955. 713p.

—Problem material to be used in conjunction with Parts I and II. 1955. 17p.

DOING BUSINESS ABROAD

See Branches—Foreign
Corporations, Foreign
Export and import trade
Foreign trade
Holding companies and subsidiaries—
Foreign subsidiaries
Taxation, United States—Foreign trade

DOING business as partnership or corporation. Lan-
gar, Mary E.**DOKKEN, ANTHONY O.**

Accent on control; the small bank's solution to internal fraud. *Auditgram*, v. 32, March 1956, p. 7-8.

DOLCE, CHARLES

Packing and sales branch cost control under standards. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 404-14.

DOLLAR and unit merchandise planning and budget-
ing. Meyer, Jerold S.**DOLLARS** and sense of a company library. Nielander,
Ruth.**DONAH0, JOHN A.**

Performance budgeting in Maryland. *Municipal fi-
nance*, v. 28, Nov. 1955, p. 69-77.

DONALDSON, ELVIN F.

Personal finance. ed. 2. New York, Ronald press co., c1956. 584p.

DONALDSON, R. B., AND JOHNSTONE, WM. F.

Profitable roadside marketing; a practical digest of principles for successful roadside market operation. State college, Pa., College science publishers, c1955. 142p.

DONALDSON, WILLIAM R.

Success in public accounting is cultivated by extra-curricular activities. *Accounting seminar*, v. 10, Dec. 1955, p. 5-6.

DONAT, EUGENE R.

Progress report of our computer installation. *N.A.
C.A. bulletin*, v. 37, section 1, June 1956, p. 1208-22.

DONLEY, H. E.

More on percentage depletion. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 22.
Solving the price change problem. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27.

DONNELLY, AUSTIN

Telling the business story. *Australian accountant*, v. 26, May 1956, p. 187-92.

DONOVAN, RICHARD M.

Thoroughbred racing association accounting. *New York certified public accountant*, v. 25, May 1955, p. 279-84.

DORAU, HERBERT B.

Is cost of capital the fair rate of return? *Public utilities fortnightly*, v. 56, Dec. 22, 1955, p. 1006-21.

DORIS, LILLIAN, editor

See Williams, Robert I., and Doris, Lillian, editors

DORMANT ACCOUNTS

Bailey, John E. Dormant accounts. *Auditgram*, v. 31, Oct. 1955, p. 4-6, 8, 10.

DORMITORIES

See Residence halls

DORTCH, JOHN J.

Taxation—effects of federal taxes on partnership "buy and sell" agreements funded by life insurance. *North Carolina law review*, v. 33, Feb. 1955, p. 311-21.

DORWIN, OSCAR JOHN

Planning a legal career: some considerations for law students. *American bar association journal*, v. 42, Jan. 1956, p. 50-2.

DOTTS, R. D.

Case history—Univac system. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 22-4, 41.

DOUBLE TAXATION

See Taxation—International double
Taxation, United States—Double

DOUGALL, HERBERT E., joint author

See Guthmann, Harry G., and Dougall, Herbert E.
Jordan, David F., and Dougall, Herbert E.

DOUGLAS, PAUL H.

Gilbert, Lewis D. Dividends and democracy; with a foreword by Senator Paul H. Douglas. Larchmont, New York, American research council, c1956. 242p.

DOUGLASS, GEORGE M.

Construction contract bonds—some underwriting considerations. Hartford, Conn., Travelers indemnity co., 195? 23p.

DOURS, ARMAND J.

Considerations for selecting staff members. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 12-14.

DOWD, C. R.

Four steps to useful forecasting. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 911-17.

DOWNEY, J. RUSSELL

Effective systems analysis for machine accounting installations. *Journal of machine accounting systems and management*, v. 6, April 1955, p. 5-8.

DOWNS, JAMES C., JR.

Principles of real estate management. Chicago, Ill., Institute of real estate management, c1954. 475p.

DOYLE, EDMUND D.

Federal income tax statutes of limitation. (Condensed from *Ohio state law journal*, Spring 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 38-46.

Limitations on the use of the net worth method in fraud cases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 493-512.)

Motion practice in fraud cases. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 935-53.)

Searches and seizures and the duty to warn in fraud investigations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1317-29.)

DOYLE, MARION D.

Standard costing in a ceramic plant. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1248-54.

DRAKE, MILTON J.

Figures for the small businessman. *Mid-Western banker*, v. 49, Oct. 1955, p. 13-15.

DRAPER, V. R.

Internal accounting control over gasoline marketing operations. *Price Waterhouse review*, v. 1, March 1956, p. 33-42.

DRAPERIES

See Curtains, draperies and bedspreads

DRAZEN, MARTIN

Recent trends in state taxation of interstate commerce. *Taxes—the tax magazine*, v. 34, April 1956, p. 286-90.

DRESSER, ROBERT B.

Reed-Dirksen amendment: a reply to Theodore R. Meyer. *American bar association journal*, v. 42, July 1956, p. 617-20.

DRESSES

See Clothing

DREW, ROSS, MILES, J. N., AND TIDEX, J. W.

Basis of auditing—appraisal of internal control—a consideration of various techniques. (Paper presented at the Blue Mountains congress, July 13-15, 1956) Sydney, Australian chartered accountants research society. 14p. *Chartered accountant in Australia*, v. 27, Sept. 1956, p. 131-42.

DREXLER, STANLEY L.

Estate, trust and decedent income. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. p. 125-39.)

Tax problems; disposals of uranium interests. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 140-9.)

Uranium tax problems. *Texas law review*, v. 34, June 1956, p. 909-23.

DRILLING

See Exploration and development
Oil drilling

DRINKER, HENRY S.

Legal ethics. New York, Columbia university press, c1953. 448p.

Legal ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 37-45.

Legal specialists: specialized legal service. *American bar association journal*, v. 41, Aug. 1955, p. 690-2.

DRISCOLL, JOSEPH P.

Collapsible partnership device and sales or exchanges of partnership interests (including definition of "unrealized receivables" and "substantially appreciated inventory items.") (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 987-1005.)

Income averaging for individual income-tax purposes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 175-85.)

Major points of impact of the new partnership regulations. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 195-232.)

DRISCOLL, JOSEPH P., joint author

See Collie, Marvin K., and Driscoll, Joseph P.

DRIVE-IN THEATERS

See Moving picture theaters

DRUG MANUFACTURERS

American management association. Modern financial planning and control—the Johnson and Johnson program. New York, American management association, c1956. 32p. (*Financial management series no. 110*)

Accounting

Carlson, Ernest A. Operating the controller's department. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*. c1956. p. 7-15.)

Cost accounting

Altum, Oliver R. Production costing in a pharmaceutical company. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 702-9.

Ashman, Harry T. Distribution of overhead with electronic computers. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 798-804.

Langenberg, William. Cost accounting for cost control and reduction. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*. c1956. p. 24-32.)

Statistics

Foulke, Roy A. Ratios for manufacturers of drugs. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

DRUG RETAILERS**Accounting**

Lilly, Eli, and company. Lilly accounting and record system for the retail drug store. ed. 11. Indianapolis, Ind., Eli Lilly and co., c1953. 194p.

Statistics

Accounting corporation of America. Drug stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 34-8.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 34-8.)

American college of apothecaries. Facts on the operation of prescription pharmacies 1954. Philadelphia, Pa., American college of apothecaries, not paged.

DRUG RETAILERS—Statistics—(Continued)

Lilly, Eli, and company. Lilly digest of retail drug-store income and expense statements for 1954. 23d annual ed. Indianapolis, Ind., Eli Lilly and co., c1955. 35p.

National cash register company. Drug stores. (In its *Expenses in retail businesses*. (1955). p. 12-16.)

DRUG WHOLESALERS**Accounting**

National wholesale druggists' association. Chart and manual of accounts for service wholesale druggists. rev. 1954. New York, National wholesale druggists' assn. (1954). not paged.

Statistics

Foulke, Roy A. Ratios for wholesalers of drugs and drug sundries. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

National wholesale druggist association. Facts on 1953 operations for service wholesale druggists. New York, National wholesale druggists association (1957?). 51p.

National wholesale druggists' association. Facts on sales, costs and profits of service wholesale druggists 1954, by Albert B. Fisher, Jr., and Orin E. Burley. New York, National wholesale druggists' association (1954). 53p. (*Bulletin no. 49*)

DRUMS

See Containers

DRY GOODS RETAILERS

See also Chain stores
Department stores
Retail trade
Specialty stores

Statistics

Foulke, Roy A. Ratios for dry goods retailers. (In his *Diversification in business activity*. c1956.)

DRY GOODS WHOLESALERS**Statistics**

Foulke, Roy A. Ratios for dry goods wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

DRYDEN, JOSEPH W.

How the operating-loss carryover and carryback works under the new code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 36-46.)

DRYSDALE, DOUGLAS D.

How new concept of "partnership interest" underlies many problems with new code. *Journal of taxation*, v. 2, June 1955, p. 340-2.

DUAL purpose key-man insurance. *L.R.B. & M. journal, Tax supplement*, v. 1, Sept. 15, 1955, p. 1-3.

DUANE, ANDREW

Libraries for business. *Office management*, v. 16, Jan. 1955, p. 29-30.

DUDLEY, C. R., JR.

Provisions affecting natural resources. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 21-4.)

DUE, JOHN F.

British purchase tax. *Canadian tax journal*, v. 3, March-April 1955, p. 97-112.

Economics of commodity taxation and the present excise tax system. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 547-59.)

Is municipal use of sales taxation desirable? *Municipal finance*, v. 28, Feb. 1956, p. 104-10.

Nature and structure of sales taxation. *Vanderbilt law review*, v. 9, Feb. 1956, p. 123-37.

Role of sales and excise taxation in the over-all tax structure. *Journal of finance*, v. 11, May 1956, p. 205-20.

Some observations on intergovernmental fiscal relations in Canada. (In National tax association. *Proceedings . . . 1955*. p. 538-49.)

What is a taxable sale price? *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 718-25.

Wholesale sales tax in New Zealand. *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 351-5.

DUE process of law—net worth prosecution—right to accounting services (United States v. Brodson, 136 F. Supp. 158 (E.D. Wis. 1955).) *Fordham law review*, v. 25, Summer 1956, p. 339-43.

DUERKSEN, PETER A.

Management services for small business. (Address at eighth Accountants' graduate study conference, Michigan association of certified public accountants, University of Michigan, June 17, 1955) 9 mimeo. pages.

Du FAUR, R. T.

Importance of farm account analysis. *Accountants' journal* (N.Z.), v. 35, Sept. 1956, p. 38-43.

DUGDALE, HARRY

Management accounting: allied techniques. *Accountants journal* (Eng.), v. 47, July 1955, p. 226-9. v. 48, Jan. 1956, p. 23-4; Feb. 1956, p. 55-6.

Management accounting: consideration of flexible budgetary control and nature of overhead. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 366-7.

Management accounting installations. *Accountant* (Eng.), v. 134, May 12, 1956, p. 531-4.

Management accounting: segregation of overhead. *Accountants journal* (Eng.), v. 47, May 1955, p. 163-4.

DUGGINS, C. H., joint author

See Pounders, J. R., and Duggins, C. H.

DUMAS, LAWRENCE, JR.

Indian giver is still subject to tax, or Clifford trusts under 1954 code. *Journal of taxation*, v. 2, April 1955, p. 198-206.

DUN AND BRADSTREET, INC.

Auto accessory and parts stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. folder. (*Cost of doing business survey*)

Camera and photographic supply stores—operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. 4p. (*Cost of doing business survey*)

Candy, nut and confectionery stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. 4p. (*Cost of doing business survey*)

Compass points of business. *Dun's review and modern industry*, quarterly issues beginning with Feb. 1955.

Failure record through June, 1955; a comprehensive failure study by location, by industry, by age. New York, Dun and Bradstreet (1955). not paged.

Floor coverings stores—operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. folder. (*Cost of doing business survey*)

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.

Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

Juvenile furniture stores—operating results in 1954. New York, Dun and Bradstreet, inc., Sept. 1955. 1 sheet.

Package liquor stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. 4p. (*Cost of doing business survey*)

Retail florists—operating results in 1953, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. folder. (*Cost of doing business survey*)

DUN AND BRADSTREET, INC.—(Continued)

Retail lumber dealers—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. folder. (*Cost of doing business survey*)

Why businesses fail—classification of causes of business failures, 1954. *Dun's review and modern industry*, v. 65, March 1955, p. 33, 35.

Why businesses fail—classification of causes of business failures, 1955—based on opinions of informed creditors and information in Dun and Bradstreet's credit reports. New York, Dun and Bradstreet, inc. 1p.

Why did 11,086 businesses fail in 1954? New York, Dun and Bradstreet, inc. folder.

Women's accessory and specialty stores; operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. not paged. (*Cost of doing business survey*)

DUNCAN, ACHESON J., joint author

See Smith, James G., and Duncan, Acheson J.

DUNCAN, DELBERT J., AND PHILLIPS, CHARLES F.

Retailing principles and methods. ed. 4. Homewood, Ill., Richard D. Irwin, inc., c1955. 743p.

DUNCAN, WILBUR S.

Self-insurance. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 111-17.

DUNLOP, R. BUCHANAN—

See Buchanan-Dunlop, R.

DUNN, CLARENCE L.

Instruction aids in teaching basis of property acquired in certain tax-free exchanges. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 129-31.

Look at the accounting policies of oil companies. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1481-92.

DUNN, MARSHALL E.

Cost system for an oil producer. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1493-1500.

duPONT de NEMOURS, E. I., AND CO.

Mylander, William H. Management by executive committee. *Harvard business review*, v. 33, May-June 1955, p. 51-8.

DURAND, FRANCIS L.

Costing for contracting stevedores. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 63-70.

Costing for oil well drilling and service contractors. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1470-80.

DURANTE, LOUIS J.

Why, what, and how of our incentive system. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 721-7.

DURBIN, WINFIELD T.

Tax considerations in marriage, separation, and divorce settlements. *University of Illinois law forum*, v. 1955, Fall 1955, p. 489-532.

DUTIES OF ACCOUNTANTS

See Accountants—Duties and responsibilities

DUTT, B. C.

Outline of management accounting. *Chartered accountant* (India), v. 4, May 1956, p. 458-61.

DWAN, RALPH H.

Internal revenue code of 1954: legislative and administrative techniques. *Minnesota law review*, v. 39, June 1955, p. 819-35.

DWORKIN, ALBERT R.

New York state tax pitfalls in federal tax planning in the light of the federal internal revenue code of 1954. *New York certified public accountant*, v. 25, April 1955, p. 208-11.

DYCKMAN, SAMUEL A.

Federal income tax legislation of 1956. *New York certified public accountant*, v. 26, Dec. 1956, p. 715-18.

Federal tax legislation and revenue rulings of 1955. *New York certified public accountant*, v. 26, Jan. 1956, p. 31-40.

DY-LIACCO, HENRY E.

Bank's cash account. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 48-52.)

DYNAMIC accounting for American business. American institute of accountants.

DYNAMICS of industrial management. Villers, Raymond.

DYSART, JAMES K., joint author

See White, C. M., and Dysart, James K.

EARLEY, JAMES S.

Recent developments in cost accounting and the "marginal analysis." *Journal of political economy*, v. 63, June 1955, p. 227-42.

EARLY CLOSING

See Closing

EARMARKED state taxes. Tax foundation, inc.

EARNED degrees conferred by higher educational institutions 1954-1955. United States. Health, education, and welfare, Department of.

EARNED SURPLUS

See Surplus—Earned

EARNINGS

See also Income
Profits
Revenue

American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.

American institute of accountants. Research department. Retained earnings and capital surplus. (In its *Accounting trends and techniques*. ed. 9—1955. p. 163-230.) (In its *Accounting trends and techniques*. ed. 10—1956. p. 179-239.)

American institute of management. Health of earnings of the corporation—its meaning—its evaluation. New York, American institute of management, c1955. 107p.

Blough, Carman G., editor. Calculation of earnings per share. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Sept. 1955, p. 62-3.

Clendenin, John C. Effect of corporate income taxes on corporate earnings. *Taxes—the tax magazine*, v. 34, June 1956, p. 391-8.

Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.

Holzman, Robert S. Reasons for retention of earnings. *Controller*, v. 23, Sept. 1955, p. 422-6, 428, 430-1.

Mahon, James J., Jr. New rules as to earnings and profits. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 583-95.)

Martin, James W. New evidence on tax valuation of public service property—capitalization of earnings. *National tax journal*, v. 7, Dec. 1954, p. 309-18.

Prather, Charles L. Retained earnings. (In his *Financing business firms*. 1955. p. 422-41.)

Retained earnings, appropriations, and dividends. (In *Accountants' handbook*. ed. 4. 1956. Sec. 22. p. 1-23.)

Rushton, James H. Pricing to maximize return on investment. *Controller*, v. 23, March 1955, p. 107-12.

EASLICK, KENNETH A., editor

See Mann, William R., and Easlick, Kenneth A., editors

EASTON, N. K.

Challenge to the accountant in industry—delivering the goods. (In Institute of chartered accountants of Scotland. *Summer school . . . 1956*. p. 83-114.)

EATON, FRANK

Balance sheet (quotations from the Scriptures). *Newsletter* (Arkansas society of certified public accountants), Sept. 1955.

EATON, MARQUIS G.

Advisory service: new frontier. *Journal of accountancy*, v. 100, Nov. 1955, p. 56-61.
 Block, Charles J. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27.
 Economics of accountancy. (Address before Cleveland chapter, Ohio society of certified public accountants, December 1956) 13 typewritten pages.
 Exciting promise of accounting. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33-4.
 Smith, R. Bob. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27-8.
 Wayland, James F. Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 28.
 What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.
 What is an accountant? *Journal of accountancy*, v. 99, Feb. 1955, p. 46-51. *New York certified public accountant*, v. 25, June 1955, p. 358-65. *Chartered accountant in Australia*, v. 25, June 1955, p. 691-7.

EAY, DONOVAN J., joint author

See Lock, Clarence W., Eay, Donovan J., and Hamilton, Howard D.

EBASCO SERVICES INCORPORATED

Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, August 1954. 47p.

EBSEN, HERMAN

History and development of farm equipment financing. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 281-5.

ECKER-RACZ, L. LASZLO

State tax activities, 1955. *National tax journal*, v. 8, Dec. 1955, p. 345-56.

ECKERMAN, C. E.

Unrationalized capital gains treatment of lump-sum termination distributions from qualified pension, profit-sharing and annuity plans. *Syracuse law review*, v. 7, Fall 1955, p. 1-26.

ECKERT, FRED W.

Operating and capitalization factors in the valuation of hotel properties. *Appraisal journal*, v. 24, Jan. 1956, p. 42-7.

ECKHARDT, AUGUST G.

Farm partnership form with suggestions as to how to obtain social security coverage for "retired" farmers. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 9, 11-12, 57-61.
 Should the farmer incorporate? *Practical lawyer*, v. 1, Feb. 1955, p. 61-70.

ECONOMIC accounting. Powelson, John P.**ECONOMIC development abroad and the role of American foreign investment.** Committee for economic development.**ECONOMIC outlook and the fiscal needs of the federal government.** (In National tax association. *Proceedings . . . 1954*. p. 57-74.)**ECONOMIC report of the President.** United States. Joint committee on the economic report.**ECONOMICS**

Houghton, Leonard. Elements and economics. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 23.
 Kane, John E. Keeping up with economic trends. *Journal of accountancy*, v. 99, March 1955, p. 45-8.
 Mason, Perry. Current economic problems relating to accounting. (In Texas, Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference . . . 1951*. p. 10-19.)
 Mattessich, Richard. Constellation of accountancy and economics. *Accounting review*, v. 31, Oct. 1956, p. 551-64.
 Maxwell, James A. Fiscal policy; its techniques and institutional setting. New York, Henry Holt and co., c1955. 218p.
 National bureau of economic research. Studies in income and wealth, v. 17; Short-term economic forecasting, by the Conference on research in income and wealth. Princeton, N. J., Princeton university press, 1955. 506p.
 Our dangerous little knowledge of economics. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 30.
 Perry, Kenneth W. Statistical relationship of accounting and economics. *Accounting review*, v. 30, July 1955, p. 500-6.
 Powelson, John P. Economic accounting; a textbook in accounting principles for students of economics and the liberal arts. New York, McGraw-Hill book co., inc., 1955. 400p.
 United States. Joint committee on the economic report. Foreign economic policy; hearings before the subcommittee on foreign economic policy of the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5 (a) of Public law 304, 79th congress, November 9, 10, 14, 15, 16 and 17, 1955. Washington, D.C., Government printing office, 1955. 620p.
 United States. Joint committee on the economic report. January 1955 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5 (a) of Public law 304 (79th congress), January 24 . . . Feb. 16, 1955. Washington, D.C., Government printing office, 1955. 1267p.
 United States. Joint committee on the economic report. January 1956 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, second session, pursuant to Sec. 5 (a) of Public law 304 (79th congress), January 31, Feb. 1 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 727p.

ECONOMICS v. ACCOUNTING

Backer, Morton. Determination and measurement of business income by accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 209-47.)
 Fitzgerald, A. A. Interactions of accounting practices and economic controls. (In his *Current accounting trends*. 1952. p. 188-209.)
 Littleton, A. C. Economists and accountants. *Illinois certified public accountant*, v. 18, Summer 1956, p. 18-24.
 Mathews, R. L. Accounting and economic concepts: a reply. *Australian accountant*, v. 25, May 1955, p. 195-6.
 Mattessich, Richard. Constellation of accountancy and economics. *Accounting review*, v. 31, Oct. 1956, p. 551-64.
 Mutton, A. R. Comment on accounting and economic concepts. *Australian accountant*, v. 25, May 1955, p. 192-4.
 Perry, Kenneth W. Statistical relationship of accounting and economics. *Accounting review*, v. 30, July 1955, p. 500-6.
 Wheeler, John T. Economics and accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 43-76.)

- EDDY, J. P.**
 Accountants' liability. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 294-6.
 Liability for negligence of bankers, accountants and company secretaries. *Business law review* (Eng.), v. 2, July 1955, p. 178-90.
 Professional negligence. London, Stevens and sons, Ltd., 1955. 146p.
- EDEY, HAROLD C.**
 Company accounting in the nineteenth and twentieth centuries. *Accountants journal* (Eng.), v. 48, April 1956, p. 95-6; May 1956, p. 127-9.
 Valuation of stock in trade for income tax purposes. *British tax review*, June 1956, p. 23-37.
- EDEY, HAROLD C., AND PEACOCK, ALAN T.**
 National income and social accounting. London, Hutchinson's university library, 1954. 224p.
- EDGE, C. G.**
 Importance of the time factor in investment decisions. *Cost and management* (Canada), v. 30, June 1956, p. 211-23.
- EDISON ELECTRIC INSTITUTE**
 Electric utility industry in the United States—Statistical bulletin for the year 1954. New York, Edison electric institute, May 1955. 64p.
 Public utility accounting course 1954-1955. 3 vols. New York, Edison electric institute. not paged.
- EDISON ELECTRIC INSTITUTE, joint author**
 See American gas association and Edison electric institute
- EDISON ELECTRIC INSTITUTE AND AMERICAN GAS ASSOCIATION**
 Proceedings, National conference of electric and gas utility accountants, New York, April 7, 8, 9, 1952. New York, Edison electric institute—American gas association, June 1952. 650p.
 Proceedings of National conference of electric and gas utility accountants, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.
 Proceedings of National conference of electric and gas utility accountants, New York, April 16-18, 1956. New York, Edison electric institute. 415p.
- EDMONDS, WILLIAM J.**
 Effect on business decisions of changes in tax depreciation policy. *National tax journal*, v. 8, March 1955, p. 99-113.
- EDMONDSON, V. G.**
 Statement of realization and liquidation. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 339-44.
- EDMUNDSON, JACK B.**
 Depreciation in hospital accounting. *Hospital accounting*, v. 10, June 1956, p. 14-18.
- EDRIS, A.**
 Appeal from Singapore. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 21-2.
- EDUCATION**
 See also Accounting—Teaching
 Accounting courses
 Accounting testing program
 Examinations
 Schools, colleges, etc.
 American accounting association. Committee on standards of accounting instruction. Undergraduate curriculum study; report of the Task committee on standards of accounting instruction. *Accounting review*, v. 31, Jan. 1956, p. 36-42.
 American association of collegiate schools of business. Professional education for business: faculty requirements and standards. *Collegiate news and views*, v. 9, March 1956, p. 4-5, 7-9, 11, 13.
 American council on education. Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D.C., American council on education, c1955. 149p.
 American institute of accountants. Provisions in CPA laws or regulations as to education. New York, American institute of accountants, March 1954. 8p. plus appendix.
 American institute of accountants. Committee on accounting personnel and American accounting association. Committee on internships. Statement of standards and responsibilities under public accounting internship programs. *Accounting review*, v. 30, April 1955, p. 206-10. *Journal of accountancy*, v. 99, April 1955, p. 74-6.
 American management association. Management education for itself and its employees. 4 parts. New York, American management association, c1954.
 Part I—Management education in American business, by Lyndall F. Urwick. 136p.
 Part II—Survey of management development, by Joseph M. Trickett. 61p.
 Part III—Case studies in management development, by Robert G. Simpson. 140p.
 Part IV—Education of employees: a status report, by Douglas Williams and Stanley Peterfreund. 64p.
 Baldwin, Rosecrans. Practitioner's plea for more training in written English. *Accounting review*, v. 31, July 1956, p. 358-62.
 Bell, S. Alexander. Value of college. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.
 Boyce, L. Fred. Attracting and retaining the people the accounting profession needs. *California certified public accountant*, v. 23, Feb. 1956, p. 31-5.
 Boydston, Railey G. Demand less, serve more. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.
 Bradway, John S. Legal clinics and law students: rocks and cement for better legal education. *American bar association journal*, v. 41, May 1955, p. 425-9.
 Cannon, Arthur M. Challenges to education in the report (Report of Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 20 mimeo. pages.
 Carroll, Thomas H. Business education for competence and responsibility. St. Louis, Mo., American association of collegiate schools of business, c1956. 24p.
 Chommie, John C. Services rendered, not donative intent, governs exemption of study grants. *Journal of taxation*, v. 4, June 1956, p. 375-7.
 Comer, Robert W. How students view internship programs. *New York certified public accountant*, v. 25, Oct. 1955, p. 595-8.
 Comments on Commission report on CPA education and experience. *Journal of accountancy*, v. 102, Sept. 1956, p. 12.
 Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.
 Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.
 Connecticut public expenditure council. Higher education in Connecticut . . . whose responsibility. Hartford, Conn., Connecticut public expenditure council, 1956. 23p.
 David, Martin. Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21-2.
 Dickerson, Thomas M. Joint adventure in cooperative education. *Ohio certified public accountant*, v. 14, Autumn 1955, p. 151-7.
 Education and experience for CPAs. (Editorial) *Journal of accountancy*, v. 102, Aug. 1956, p. 23-6.
 Education for tax practice—Canadian and American experience. (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference*, November 7-8, 1955. p. 151-72.)

EDUCATION—(Continued)

- Fact finding committee on state aid for education. State aid for education in the State of New York, with special reference to New York city. Brooklyn, N. Y., Fact finding committee on state aid for education, 1954. 431p.
- Freeman, Roger A. Challenger of federal school building aid. *Tax review*, v. 16, May 1955, p. 19-25.
- French, Robert W. Educating the tax executive. *Tax executive*, v. 8, Oct. 1955, p. 5-24.
- Galvin, Charles O. Applied legal training: an experiment in legal education. *American bar association journal*, v. 41, Dec. 1955, p. 1133-5.
- Garner, S. Paul. Education of professional accountants. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 18-26.)
- Goodman, Leonard H., and Rabinowitz, Richard W. Lawyer opinion on legal education: a sociological analysis. *Yale law journal*, v. 64, Feb. 1955, p. 537-55.
- Graham, Willard J. How can the colleges serve the profession? *Journal of accountancy*, v. 101, Feb. 1956, p. 45-50.
- Growing crisis in accounting education. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 27-8.
- Harrington, Russell C. Profession's greatest challenge; presented at annual meeting of Association of certified public accountant examiners, New York, October 18, 1954. 6 typewritten pages.
- Harris, Robert E. Education: legal and general. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 24-5.
- Hassler, Russell H. Education for the accountant. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 2-3.
- Heaton, Herbert. Experience and self-study in accounting education. *New York certified public accountant*, v. 26, July 1956, p. 414-17.
- Institute of international education. Handbook on international study. New York. Institute of international education. March 1955. 350p.
- Jackson, J. Hugh. Education for accountancy. *California certified public accountant*, v. 24, Aug. 1956, p. 13-19.
- Kelly, Edward J. Education and training of the internal auditor. *Internal auditor*, v. 12, Dec. 1955, p. 69-72.
- Kent, Arthur H. New internal auditing and the need for specialized preparatory training. *Accounting review*, v. 30, Oct. 1955, p. 638-44.
- Kessler, Louis M. Let's build the profession through education (as recommended by the Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.
- Kessler, Louis M. Professional education. *Journal of accountancy*, v. 102, Dec. 1956, p. 32-7.
- Lappner, Jess J. Complete tax education. *Tax executive*, v. 8, Oct. 1955, p. 32-8.
- Larke, Alfred G. How corporations aid education. *Dun's review and modern industry*, v. 65, May 1955, p. 47-8, 52.
- Larsen, Roy E. Crisis in education. *Journal of accountancy*, v. 101, Jan. 1956, p. 29-33. (Same as: Larsen, Roy E. Education: a new responsibility for business leaders)
- Larsen, Roy E. Education: a new responsibility for business leaders. (Address at annual meeting of American institute of accountants, Oct. 1955) 14 mimeo. pages. (Same as: Larsen, Roy E. Crisis in education)
- Lipshultz, Seymour. Education problem. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 29-30.
- Lipsky, Daniel. Standards of education and experience for CPAs—the undergraduate accounting program. *New York certified public accountant*, v. 26, Dec. 1956, p. 728-32.
- McKeon, Charles P. Case for the liberal education of a tax executive. *Tax executive*, v. 8, Oct. 1955, p. 39-43.
- Mautz, R. K. Will education for accountancy improve? *Journal of accountancy*, v. 100, Aug. 1955, p. 53-5.
- Mechem, John Leland. Is Siwash a good law school? a frank discussion of law school problems. *American bar association journal*, v. 41, April 1955, p. 321-3.
- Michigan, University of. School of business administration. Bureau of business research. Standards of education and experience for certified public accountants; a brief summary of the report and recommendations of the Commission on standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, School of business administration, 1956. 126 mimeo. pages.
- Moyer, C. A. Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 33-42.
- National education association. Department of audio-visual instruction. Guide to films in economic education. Washington, D.C., National education association. 49p.
- New York state society of certified public accountants. Standards of education and experience for certified public accountants; highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.
- Nielsen, Oswald. Education and training of accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 151-73.)
- Niswonger, C. Rollin. Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 24-32.
- Olson, Joseph B. Survey figures challenged. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21-2, 24.
- Our dangerous little knowledge of economics. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 30.
- Pamp, Frederic E., Jr. Liberal arts as training for business. *Harvard business review*, v. 33, May-June 1955, p. 42-50.
- Pedelahore, J. Earl. Case for the dissent. *Journal of accountancy*, v. 102, Dec. 1956, p. 38-41.
- Pedelahore, J. Earl. Case for the dissent (Report of the Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages.
- Perry, Donald P. Conclusions and recommendations of the Commission on standards of education and experience for certified public accountants. *News bulletin* (Massachusetts society of certified public accountants) v. 30, Nov. 1956, p. 37-8, 47.
- Perry, Donald P. Public accounting practice and accounting education. (Dickinson lecture) Boston, Mass., Harvard university. Graduate school of business administration, 1955. 65p.
- Perry, Donald P. Training for the profession. *Journal of accountancy*, v. 100, Nov. 1955, p. 66-71.
- Perry, Donald P. Work of the commission on CPA standards. *Accounting review*, v. 30, April 1955, p. 183-93.
- Pohl, Harvey. Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22.
- Prentice-Hall, inc. What to consider in making corporate gifts to educational institutions. New York, Prentice-Hall, inc., c1955. not paged.
- Puffer, Claude E. College accounting and auditing requirements for accreditation. *New York certified public accountant*, v. 25, July 1955, p. 400-5.
- Pye, Malcolm L. Undergraduate accounting curriculum. *Accounting review*, v. 30, April 1955, p. 284-9.
- Schmidlein, E. J., Jr. Education: ends and means. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21.
- Simpson, Robert G. Case studies in management development; theory and practice in ten selected companies. New York. American management association, c1954. 140p. (Part III—Management education for itself and its employees)
- Smith, C. Aubrey. Next step—a professional school of accounting. *Accounting review*, v. 31, Oct. 1956, p. 565-72.
- Smith, Frank P. C.P.A. standards of education and experience. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 28-34.)

EDUCATION—(Continued)

- Stevens, George Neff. Legal education for practice: what the law schools can do and are doing. *American bar association journal*, v. 40, March 1954, p. 211-14.
- Tax institute, inc. Financing education in the public schools; symposium conducted by the Tax institute, November 3-4, 1955. Princeton, N. J., Tax institute, inc., 1956, 183p.
- Taylor, Weldon J. Are business schools meeting the challenge? *Collegiate news and views*, v. 10, Oct. 1956, p. 1-6.
- Trickett, Joseph M. Survey of management development—the quantitative aspects. New York, American management association, c1954. 61p. (Part II—Management education for itself and its employees)
- United States. Committee for the White House conference on education. Report to the President. Washington, D.C., Government printing office, April 1956. 126p.
- United States. Health, education, and welfare, Department of. Common core of state educational information, compiled by Paul L. Reason, Emery M. Foster, and Robert F. Will. Washington, D.C., Government printing office, 1953. 116p. (State educational records and reports series: Handbook 1, Bulletin 1953, No. 8)
- United States. Health, education, and welfare, Department of. Education for the professions, edited by Lloyd E. Blauch. Washington, D.C., Government printing office, 1955. 317p.
- United States. Federal security agency. Office of education. Directory of 2002 16 mm film libraries. Washington, D.C., Government printing office, 1951. 113p.
- Urwick, Lyndall F. Management education in American business—general summary. New York, American management association, c1954. 136p. (Part I—Management education for itself and its employees)
- Vance, Lawrence L. Education for public accounting; with special reference to the report of the Commission on standards of education and experience for certified public accountants. *Accounting review*, v. 31, Oct. 1956, p. 573-80.
- Wagner, Archibald F., and White, John Arch. Experiment in education. *Accounting review*, v. 31, Jan. 1956, p. 77-81.
- What makes a properly trained accountant? (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 31-2.
- White, John Arch. Looking ahead in accountancy education. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956, p. 46-57.)
- White, John Arch. Problems in accountancy education. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956, p. 7-15.)
- White, John Arch. Problems in accounting education. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956, p. 11-14.)
- Williams, Douglas and Peterfreund, Stanley. Education of employees: a status report—with a proposal for further research. New York, American management association, c1954. 64p. (Part IV—Management education for itself and its employees)
- Australia**
- Johnstone, L. Stewart. Training for accountancy. *Australian accountant*, v. 26, March 1956, p. 108-10.
- McCredie, H. Note on educational policy. *Australian accountant*, v. 26, April 1956, p. 152-4.
- Smyth, E. Bryan. Commentary on "educational standards." *Australian accountant*, v. 26, July 1956, p. 279-82.
- Smyth, E. Bryan. Some thoughts on education of accountants. *Australian accountant*, v. 26, March 1956, p. 95-100.
- Stevens, N. F. Educational standards for the accountancy profession. *Australian accountant*, v. 26, May 1956, p. 199-213.
- Canada**
- Accountancy at the crossroads. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 179-80.
- Chambers, Graham A. Present educational curriculum of the B. C. institute. *Canadian chartered accountant*, v. 66, June 1955, p. 360-4.
- Fisher, J. V. Financing public education in British Columbia. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 410-19.
- Horne, Gilbert R. Professional training for accountants in Canada. *Accounting review*, v. 31, Jan. 1956, p. 43-9.
- Leonard, W. G. Chartered accountants course of instruction. *Canadian chartered accountant*, v. 66, April 1955, p. 222-6.
- Universities and the profession. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 93-4.
- Great Britain**
- Accountants and universities. *Cost accountant* (Eng.), v. 34, March 1956, p. 323-4.
- Brown, E. F. Better types. *Cost accountant* (Eng.), v. 34, July 1955, p. 70-8.
- Cornwell, S. V. P. Principal, the article clerk, and the university. *Accountant* (Eng.), v. 132, May 7, 1955, p. 507-8; May 14, 1955, p. 539-40.
- Jobs for graduates. *Economist* (Eng.), v. 181, Oct. 13, 1956, p. 118-20.
- Preparation for accountancy in Scotland. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 26.
- Revolution in professional education? *Accountancy* (Eng.), v. 67, March 1956, p. 80-1.
- Sidebotham, Roy. Universities and the accountancy profession. *Accountants journal* (Eng.), v. 48, April 1956, p. 101-2.
- Solomons, David. Accounting education for new responsibilities. *Accountant* (Eng.), v. 134, Jan. 28, 1956, p. 83-6; Feb. 4, 1956, p. 114-20.
- Stacey, Nicholas A. H. Accounting education—a trial balance. *Accountancy* (Eng.), v. 66, June 1955, p. 208-11.
- On-the-job training**
- Comer, Robert W. How students view internship programs. *New York certified public accountant*, v. 25, Oct. 1955, p. 595-8.
- Philippine Islands**
- Zulueta, J. S. Suggestions for the improvement of accountancy education in the Philippines. *Accountants' journal* (P.I.), v. 6, June 1956, p. 86-92.
- South Africa**
- Galloway, A. L. Education and training for professional accountancy in South Africa. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 1-8.)
- Staff training**
- See Accountants' office—Staff training
- EDUCATION:** a new responsibility for business leaders. Larsen, Roy E.
- EDUCATION and experience for CPAs.** (Editorial) *Journal of accountancy*, v. 102, Aug. 1956, p. 25-6.
- EDUCATION and experience of Donald Perry.** *Journal of accountancy*, v. 102, Aug. 1956, p. 8.
- EDUCATION for tax practice—Canadian and American experience.** (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference*, November 7-8, 1955. p. 151-72.)
- EDUCATION of employees.** Williams, Douglas and Peterfreund, Stanley.
- EDWARDS, ALAN C.**
- Corporate organizations and reorganizations. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 47-53.)

- EDWARDS, ALBERT E.**
Control and management of the inventory function—an instrument maker. (In American management association. *Company approaches to production problems*. c1955. p. 20-30.)
- EDWARDS, HORACE H.**
Manager evaluates modern budget practices. *Municipal finance*, v. 29, Aug. 1956, p. 52-5.
- EDWARDS, JAMES DON**
Antecedents of American public accounting. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 81-100.
Public accounting in the United States, 1896-1913. *Accounting review*, v. 30, April 1955, p. 240-51.
- EDWARDS, JAMES DON, joint author**
See Holmes, Arthur W., Maynard, Gilbert P., Edwards, James Don and Meier, Robert A.
- EDWARDS, THOMAS JEFFERSON**
Contractors' accounting: thesis presented to the faculty of the graduate school of the University of Texas in partial fulfillment of the requirements for the degree of M.B.A. Austin, Texas, January, 1949. 112 typewritten pages.
- EDWARDS, W. F.**
Contribution of accounting to business planning. *Accountancy* (Eng.), v. 67, Nov. 1956, p. 436-9.
- EFFECT** of liberalized methods of depreciation under the Internal revenue code of 1954. Ebasco services incorporated.
- EFFECT OF TAXATION ON BUSINESS**
See Taxation, United States—Effect on business
- EFFECT** of the new tax depreciation methods on the earnings of depreciable assets. Terborgh, George.
- EFFECT** on public-utility rate making of liberalized tax depreciation under section 167. (Notes) *Harvard law review*, v. 69, April 1956, p. 1096-1106.
- EFFECTIVE** business report writing. Brown, Leland.
- EFFLAND, RICHARD W., joint author**
See Ritchie, John, Alford, Neill H., Jr., and Effland, Richard W.
- EGGER, ROSCOE L., JR.**
Liquidation and valuation of business interests in estates. *Trusts and estates*, v. 95, Feb. 1956, p. 104-7.
- EGGLESTON, W. E.**
Programming for electronics—a "man-sized job." (In American gas association. *Proceedings*, 1954. p. 109-12.)
- EGGS**
See Butter and eggs
Poultry
- EICHENBAUM, E. CHARLES**
How a business can get maximum deductions for contributions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 572-8.)
- EICHENBERG, EUGENE, JR.**
Evaluating chain store locations. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 26-34.)
- EIDEM, RALPH H.**
Impact of electronics on retailing. *Retail control*, v. 23, March 1955, p. 3-15.
- EINHORN, HERBERT A., joint author**
See Aranow, Edward Ross and Einhorn, Herbert A.
- EISENSTEIN, LOUIS**
Acquisition of loss corporations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)
- Rise and decline of the estate tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 819-47.) *Tax law review*, v. 11, March 1956, p. 223-59.
- EISNER, FREDERICK M.**
Outlines on distribution cost accounting and control for cost reduction based on profit analysis, distribution costs, working papers. White Plains, N.Y., The author, c1956. 190p.
- EISNER, ROBERT**
Changes in methods of depreciation and their effects. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 515-27.)
Depreciation under the new tax law. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 66-74.
- EISNER, V. MACOMBER**
Application of Eisner v. Macomber to pro rata stock distributions in payment of salaries: an opportunity for tax manipulation. (Notes) *Yale law journal*, v. 64, May 1955, p. 929-39.
Taxability of punitive damages: Glass cuts Macomber straitjacket. (Condensed from *Southwestern law journal*, Summer 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 53-60.
- EKMAN, SHELDON V.**
Arrangements for deferring compensation other than stock options and pension or profit-sharing plans: contractual arrangements, sale of stock with repurchase agreement, etc. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1123-41.)
Tax consequences of tenancies by the entirety and joint tenancies. In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 291-303.)
- ELDER, ARTHUR A.**
Labor view of tax reduction. *Current business studies* (Society of business advisory professions), no. 23, p. 15-20.
- ELDER, PETER**
Income tax returns. *American journal of nursing*, v. 56, March 1956, p. 298-9.
- ELECTRIC APPLIANCES**
See Electric manufacturers
Electric retailers
Electric wholesalers
- ELECTRIC CONTRACTORS**
Statistics
Accounting corporation of America. Specialty contractors. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 91.)
Foulke, Roy A. Ratios for electrical contractors. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)
National electrical contractors, inc. Yes! there is an overhead . . . or the tale of two alley cats: a statistical review of the impact of operating costs and capital investment on the electrical contracting business. Washington, D.C., National electric contractors, inc. (1956). not paged.
- ELECTRIC COOPERATIVES**
See Electric light and power
- ELECTRIC LIGHT AND POWER**
Cost of fringe benefits to electric companies. *Public utilities fortnightly*, v. 56, Sept. 15, 1955, p. 418-24.
Wahlers, Fred A. Verification of charges for electric services. *Controller*, v. 24, July 1956, p. 314-15.
- Accounting**
Balet, J. W. Programming for an electronic computer. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 395-8.
Burns, L. W. Accounting for spare parts. (In Edison electric institute and American gas association. *Proceedings of National conference of elec-*

ELECTRIC LIGHT AND POWER—Accounting—

(Continued)

- tric and gas utility accountants* . . . 1955. p. 405-11.)
- Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants*, New York, April 7, 8, 9, 1952. New York, electric institute—American gas association, June 1952. 650p.
- Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.
- Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*, New York, April 16-18, 1956. New York, Edison electric institute. 415p.
- Hess, George M. Accounting for contribution in aid of construction. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 391-9.)
- National association of railroad and utilities commissioners. Interpretations of uniform system of accounts for electric utilities. Washington, D.C., National association of railroad and utilities commissioners (1952). mimeo.—not paged.
- Porter, F. J., Jr. Accounting system design problems with electronic computers. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 398-400, 416.
- Rodey, Bernard S., Jr. Public utility organization and financial control. (Comptrollership seminar, Navy graduate comptrollership group, George Washington university) New York, Consolidated Edison co. of New York, inc., Nov. 30, 1954. 27p. plus charts and exhibits.
- Sellers, W. M. Pennyless accounting for plant accounting and property records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 433-8.)
- Toder, E. Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-32.)
- United States. Agriculture, Department of. ABC's of accounting and interpretation of financial statements for REA-financed rural electric systems. Washington, D.C. Government printing office, May 1956. 33p. (*REA bulletin* 180-3)
- United States. Federal power commission. Electric utilities and licensees (classes A and B); annual report to the Federal power commission. Washington, D.C., Federal power commission, 1955. 110p.
- United States. Federal power commission. Electric utilities and licensees (class C); electric utilities and licensees having annual electric operating revenues of more than \$100,000 but not more than \$250,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
- United States. Federal power commission. Electric utilities and licensees (class D); electric utilities and licensees having annual electric operating revenues of more than \$25,000 but not more than \$100,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
- Auditing**
- Blough, Carman G., editor. REA issues revised manual of audit standards and procedures. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Nov. 1956, p. 68-9.
- United States. Rural electrification administration. Minimum standards and procedures for CPA's auditing the books of REA borrowers (electric). Washington, D.C., Government printing office, 1956. 20p. (*REA bulletin* 185-1, August 1956)
- Cost accounting**
- Gray, Douglas G. Controlling construction outlay in a power company. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 754-61.
- Costs**
- Davidson, Ralph Kirby. Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.
- Internal auditing**
- Compston, A. D. Internal audit in an electricity board. *Accountant* (Eng.), v. 132, March 5, 1955, p. 262-4.
- Symes, H. R. Innovations in auditing reports. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 472-89.)
- Rates**
- Davidson, Ralph Kirby. Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.
- Reports and statements**
- United States. Federal power commission. Electric utilities and licensees (classes A and B); annual report to the Federal power commission. Washington, D.C., Federal power commission, 1955. 110p.
- United States. Federal power commission. Electric utilities and licensees (class C); electric utilities and licensees having annual electric operating revenues of more than \$100,000 but not more than \$250,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
- United States. Federal power commission. Electric utilities and licensees (class D); electric utilities and licensees having annual electric operating revenues of more than \$25,000 but not more than \$100,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
- Statistics**
- Edison electric institute. Electric utility industry in the United States—Statistical bulletin for the year 1954. New York, Edison electric institute, May 1955. 64p.
- United States. Federal power commission. Statistics of electric utilities in the United States 1953—Classes A and B privately owned companies. Washington, D.C., Federal power commission, 1954. 705p. (F.P.C. S-12)
- United States. Rural electrification administration. Annual statistical report 1953. Washington, D.C., Government printing office, 1955. 247p. (*REA bulletin* 1-1)
- Taxation**
- Cooke, C. L., and Smith, Bennett L. Where is the giveaway? *Public utilities fortnightly*, v. 58, Aug. 30, 1956, p. 289-99.
- ELECTRIC MANUFACTURERS**
- Controllership foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllership foundation, inc., c1955. 63p.
- Rhodes, John E. How to make capital controls work. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 3-18.
- Budgeting**
- Penney, W. R. Case study in budgetary control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 19-32.)
- Inventories**
- Hoehing, W. F. Control and management of the inventory function—an appliance manufacturer. (In American management association. *Company approaches to production problems*. c1955. p. 3-20.)
- Statistics**
- Foulke, Roy A. Ratios for electrical parts and supplies manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

ELECTRIC RETAILERS**Accounting**

National appliance and radio-TV dealers association. Uniform system of accounting for the appliance dealer. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 51p.

Costs

Hulbirt, Lowell H. Service shop cost control for appliance retailers. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 516-26.

Statistics

Accounting corporation of America. Furniture and appliance stores. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 26-33.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 26-33.)

National appliance and radio-TV dealers association. 1953 cost-of-doing-business survey; 8th annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 9p.

National appliance and radio-TV dealers association. 1954 costs-of-doing-business survey; ninth annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, 1955. 12p.

National cash register company. Electrical appliance stores. (In its *Expenses in retail businesses*, (1955). p. 17.)

ELECTRIC WHOLESALESA**Accounting**

National association of electrical distributors. Revised uniform accounting system for general line wholesalers of electrical apparatus, supplies and appliances as distinguished from electrical specialty appliance distributors. New York, National association of electrical distributors, October 1, 1955. 22p. (*Information bulletin no. 769—superseding Bulletin no. 714*)

Statistics

Foulke, Roy A. Ratios for wholesalers of electrical parts and supplies; Household appliances, electrical. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)

ELECTRONIC ACCOUNTING

See Mechanical devices—Electronic machines

ELECTRONIC computers and management control.

Kozmetsky, George and Kircher, Paul.

ELECTRONIC DATA PROCESSING

See Mechanical devices—Data processing

ELECTRONIC data processing for business and industry.

Canning, Richard G.

ELECTRONIC data processing in industry.

American management association.

ELECTRONIC MACHINES

See Mechanical devices—Electronic machines

ELECTRONIC office.

Williams, R. H.

ELECTRONICS and banks.

Peat, Marwick, Mitchell and co.

ELECTRONICS applied to business in the oil industry.

Young, Arthur, and company.

ELECTRONICS in business; a case study in planning:

Port of New York authority; a research report by Herbert F. Klingman. Controllership foundation, inc.

ELECTRONICS in business management.

Moore, Charles N., and Humble, Thomas N.

ELEMENTARY accounting.

Holmes, Arthur W., Maynard, Gilbert P., Edwards, James Don and Meier, Robert A.

ELEMENTARY accounting.

Johnson, Arnold W.

ELEMENTARY accounting.

Mason, Perry, Stenberg, George B., and Niven, William.

ELEMENTARY accounting.

White, John Arch and Bean, Marcus H.

ELEMENTARY statistical methods, as applied to business and economic data.

Neiswanger, William Addison.

ELEMENTS of statistics.

Mode, Elmer B.

ELEY, S. J. S.

"Rights" issues—sale of "rights" by company. *Sec-retary* (Aus.), v. 8, Jan. 1956, p. 13-14.

ELIJAH WATT SELLS SCHOLARSHIP AWARDS

See Awards, prizes and contests

ELIMINATION of the "premium payment" test in the estate taxation of life insurance proceeds.

American bar association journal, v. 41, Feb. 1955, p. 174-6.

ELKOURI, FRANK, joint author

See Bandy, William R., and Elkouri, Frank

ELLIOTT, BRIAN A.

Creation of an electronic office—some preliminary considerations. *Accountant* (Eng.), v. 135, July 28, 1956, p. 75-6.

ELLIOTT, J. DOUGLAS

Human relations aspect of electronics. (In Institute of internal auditors. *Promoting professional progress*, 1956. p. 27-46.)

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

ELLIOTT, NORMAN J.

Partial budgetary control applications in small business. *New York certified public accountant*, v. 25, June 1955, p. 337-42.

ELLIS, SAMUEL E.

Control of endowment funds and income therefrom. *New York certified public accountant*, v. 25, July 1955, p. 397-9.

ELLMAN, VICTOR A.

Equipment cost accounting. *Municipal finance*, v. 29, Aug. 1956, p. 14-17.

ELLMER, ROBERT E.

African commentary. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 422-3; Dec. 15, 1956, p. 616-17. Qualities of a chartered accountant—situations demanding clear thinking. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 601.

ELMORE, GARRETT H., amicus curiae

California. County of Los Angeles. Superior court. Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior court C. A. no. 8212, Los Angeles Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants). February 9, 1954. 15p.

ELMORE, ROBERT B.

Performance budgeting in Richmond, Virginia. *Municipal finance*, v. 28, Nov. 1955, p. 77-80.

ELMORE, WILLIAM B.

Some aspects of reliability in electronic data processors. (In American management association. *Electronic data processing in industry*, c1955, p. 139-47.)

ELTZKORN, ROBERT L.

Presenting accounting information to management. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 51-67.)

ELY, OWEN

High lights of reports to stockholders. *Public utilities fortnightly*, v. 55, June 9, 1955. p. 705-11.

ELY, OWEN—(Continued)

- Regulatory implications of accelerated depreciation. *Public utilities fortnightly*, v. 56, Dec. 8, 1955, p. 952-4.
 Who is the utility stockholder? *Public utilities fortnightly*, v. 55, Jan. 6, 1955, p. 14-22.

EMBEZZLEMENT

- See Defalcations
 Fraud

EMBEZZLEMENT and income under the internal revenue code. *Indiana law journal*, v. 30, Summer 1955, p. 487-501.

EMBEZZLEMENT controls and other safeguards for savings and loan associations. Rowles, Leonard B.

EMERGENCY FACILITIES

- See also Depreciation, depletion and obsolescence—Accelerated

- Harrison, W. H., Jr. Amortization of emergency facilities; recent developments in accounting, regulatory and financing aspects. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 630-41.)
 Havens, R. H. Amortization of emergency facilities. *Virginia accountant*, v. 9, July 1955, p. 15-19, 24-6.
 Myers, John H. Accelerated amortization of defense facilities in annual reports. *Journal of accountancy*, v. 99, Feb. 1955, p. 52-5.

Taxation

- Mahon, James J., Jr., editor. Gain on sale of emergency facilities. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 82, 84.

EMERSON, FRANK D., AND LATCHAM, FRANKLIN C.

- Shareholder democracy; a broader outlook for corporations. Cleveland, Ohio, Press of Western Reserve university, 1954. 242p.

EMERSON, LELAND H.

- Operational tax choices. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 106-16.)

EMERY, H. GENE AND ASHBY, ROBERT S.

- How the 1954 code works in planning an estate today. *Journal of taxation*, v. 2, Feb. 1955, p. 82-91.

EMERY, WILLIAM M.

- Redemptions of corporate stock. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 226-68.)

EMMANUEL, MICHEL G.

- Tax problems in real estate transactions. *University of Florida law review*, v. 8, Winter 1955, p. 411-27.

EMMONS, A. T.

- Prompt reporting and control of construction overruns. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 325-32.)

EMPHASIS on research. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 467-8.

EMPLOYEE BENEFITS

- See Pensions and benefit plans
 Profit sharing
 Taxation, United States—Employee benefits

EMPLOYEE OWNERSHIP

- See Profit sharing
 Stock purchase—Employees

EMPLOYEE RATING

- See Merit rating

EMPLOYEE STOCK OPTIONS

- See Stock options

EMPLOYEE stock options at bargain prices. *L.R.B. & M. journal, Tax supplement*, v. 1, Dec. 15, 1955, p. 1-2.

EMPLOYEE stock options; tax advantages of early exercise. *Trusts and estates*, v. 95, April 1956, p. 326-9.

EMPLOYEE STOCK PURCHASE

- See Stock purchase—Employees

EMPLOYER'S duty to give economic data to unions. Miller, Max J.

EMPLOYMENT

- See also Accountants—Employment

- Jobs for graduates. *Economist* (Eng.), v. 181, Oct. 13, 1956, p. 118-20.
 United States. Labor, Department of. Job guide for young workers. 1956-57 ed. Washington, D.C., Government printing office, 1956. 67p.

EMPLOYMENT opportunities for women in professional accounting. United States. Labor, Department of.

ENCYCLOPEDIA of accounting systems. vol. 1. Williams, Robert I., and Doris. Lillian, editors.

ENCYCLOPEDIA of American associations—1956. Gale research company.

ENCYCLOPEDIA of tax procedures. Lasser, J. K., and Lasser, J. K., tax institute, editors.

ENCYCLOPEDIAS

- See also Accounting—Encyclopedias, dictionaries, etc.

- Gale research company. *Encyclopedia of American associations—1956*; a guide to the trade, business, professional, labor, scientific, educational, fraternal and social organizations of the United States. Detroit, Mich., Gale research co., c1956. 306p.
 Prentice-Hall, inc. *Directors' and officers' encyclopedia manual*. New York, Prentice-Hall, inc., 1955. 641p.
 Shumaker, Walter A., and Longsdorf, George Foster. *Cyclopedic law dictionary*; defining terms and phrases of American jurisprudence, of ancient and modern common law, international law, civil law, the French and Spanish law, and other juridical systems; with an exhaustive collection of legal maxims. ed. 3, by Frank D. Moore. Chicago, Ill., Callaghan and co., 1940. 1188p.

ENDOWMENT FUNDS

- See Funds—Endowment

ENERSEN, ROBERT J.

- Job cost benefits from a standard cost system for aircraft controls. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1239-47.

ENFORCEMENT of the securities acts. Orrick, Andrew Downey.

ENGINEERING

- Peurifoy, R. L. *Estimating construction costs*. New York, McGraw-Hill book co., inc., 1953. 315p.
 Wagner, H. A. Principles of professional conduct in engineering. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 46-58.
 Warner, Russell G. Professional aspects of the practice of engineering. *Mechanical engineering*, v. 78, Jan. 1956, p. 28-30.

Cost accounting

- Graning, Martin C. Planning and controlling engineering project costs. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 738-44.

Costs

- Pulver, H. E. *Construction estimates and costs*. ed. 2. New York, McGraw-Hill book co., inc., 1947. 653p.
 Reece, K. W. Controlling engineering costs. *Mechanical engineering*, v. 77, May 1955, p. 419-21.

ENGINEERS

American society of civil engineers. Manual of professional practice for civil engineers. New York, American society of civil engineers, 1952. 19p.

Armshy, Henry H. Engineering education. (In United States, Department of health, education, and welfare. *Education for the professions*. 1955. p. 69-80.)

Barker, Joseph W. You and the engineering shortage. *Mechanical engineering*, v. 78, June 1956, p. 506-8.

Engineers' council for professional development. Engineering—a creative profession. New York, Engineers' council for professional development, c1953. 31p.

Engineers joint council. Professional standards and employment conditions. *Mechanical engineering*, v. 78, June 1956, p. 536-40.

Mead, Daniel W. Standards of professional relations and conduct; adopted October 15, 1940. New York, American society of civil engineers, 1941. 31p.

National society of professional engineers. Professional engineers' income and salary survey. Washington, D.C., National society of professional engineers (1955). 43p.

Proposed survey of the engineering profession; report of the Joint committee of the Engineers' council for professional development and the Engineers joint council. *Mechanical engineering*, v. 78, Dec. 1956, p. 1128-30.

Todd, James M. What price the professional engineer? *Mechanical engineering*, v. 78, June 1956, p. 515-16.

Wagner, H. A. Principles of professional conduct in engineering. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 46-58.

Warner, Russell G. Professional aspects of the practice of engineering. *Mechanical engineering*, v. 78, Jan. 1956, p. 28-30.

Accounting

American society of civil engineers. Cost control and accounting for civil engineers. New York, American society of civil engineers, 1954. 28p.

Cost accounting

American society of civil engineers. Cost control and accounting for civil engineers. New York, American society of civil engineers, 1954. 28p.

ENGINEERS' COUNCIL FOR PROFESSIONAL DEVELOPMENT

Engineering—a creative profession. New York, Engineers' council for professional development, c1953. 31p.

ENGINEERS' JOINT COUNCIL

Professional standards and employment conditions. *Mechanical engineering*, v. 78, June 1956, p. 536-40.

ENGLAND, WILBUR B.

Operating results of food chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 30p. (*Bureau of business research bulletin no. 148*)

ENGLANDER, LOUIS

Accounting system for a community trust. *New York certified public accountant*, v. 25, Feb. 1955, p. 88-98.

ENGLAND, MAX

Stock valuation. *Accountant (Eng.)*, v. 134, Jan. 21, 1956, p. 80-2.

ENGLE, N. H.

Marketing organization. *Cost and management (Canada)*, v. 30, April 1956, p. 135-49.

ENGLISH COMPANIES ACTS

See Corporations—Law—Great Britain

ENGLISH LANGUAGE

See also Reports, Accountants'—Writing and preparation

Baldwin, Rosecrans. Practitioner's plea for more training in written English. *Accounting review*, v. 31, July 1956, p. 358-62.

Littleton, A. C. Learning to write. *New York certified public accountant*, v. 26, Oct. 1956, p. 608-12.

ENGLISH view on unrestricted reciprocal rights to practice. *New York certified public accountant*, v. 26, June 1956, p. 392.

ENTERPRISE costs and returns on rice farms. Slusher, M. W.

ENTERTAINERS

See Actors and entertainers

ENTERTAINMENT EXPENSES

See Taxation, United States—Entertainment expenses

EOLIS, MIRIAM I. R.

Leasebacks. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1188-92.)

What price professional glory? (For unincorporated business tax purposes). *New York certified public accountant*, v. 26, May 1956, p. 295-301.

EPSTEIN, DAVID

Predetermining workload for cost control in aircraft modification and repair. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 425-32.

EPSTEIN, RALPH C.

How to invest your money. New York, Ronald press co., c1955. 215p.

EQUATIONS

Jones, F. Neville. Accounting basic equations and correlated definitions. San Francisco, Calif., The author, c1955. 23p.

EQUIPMENT

See Machinery and equipment

Plant and equipment

also under special kind, e.g., Electric equipment

EQUIPMENT LEASING COMPANIES

Hoyt, Gerald. Equipment leasing. (*The*) *Arthur Andersen chronicle*, v. 16, July 1956, p. 195-202.

EQUIPMENT RENTAL

See Machinery and equipment

EQUIPMENT replacement and depreciation. Machinery and allied products institute and Council for technological advancement.

EQUITABLE theory of income tax calculation. Tingle, W. R.

ERB, HESTER ELLEN

Accounting challenge in employee welfare funds. *Journal of accountancy*, v. 100, Aug. 1955, p. 31-43.

Organization, administration, and accounting procedures of a medium-sized employee welfare fund. *Illinois certified public accountant*, v. 17, March 1955, p. 7-18.

ERB, HOWARD N.

Social security amendments of 1956. *Price Waterhouse review*, v. 1, Sept. 1956, p. 36-47.

ERBACHER, PHILIP J.

Farmers are taxpayers, too. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 95-110.

ERIC A. CAMMAN dies. (News report) *Journal of accountancy*, v. 101, June 1956, p. 16.

ERICKSEN, GEORGE W.

Common law of taxation: a guide in evaluating the merit of a tax plan. *Journal of taxation*, v. 3, Oct. 1955, p. 226-8.

ERICKSON, LOREN A.

Bottleneck in check processing and automation. *Auditgram*, v. 32, Aug. 1956, p. 29-31.

- ERNEST EVAN SPICER.** *Accountancy* (Eng.), v. 67, March 1956, p. 83.
- ERNEST RECKITT.** *Illinois certified public accountant*, v. 18, Autumn 1955, p. 22.
- ERNST, HARRY**
Accounting for productivity changes. *Harvard business review*, v. 34, May-June 1956, p. 109-21.
- ERNST, MORRIS L., and others**
Lawyer's role in modern society: a round table. *Journal of public law*, v. 4, no. 1. 48p.
- ERNST AND ERNST**
Appraisal of electronic business applications. *Canadian journal of accountancy*, v. 5, Sept. 1956, p. 191-218. v. 6, Dec. 1956, p. 17-43.
- ERNST v. GAMMEL**
See Gammel v. Ernst
- ERVIN, JOHN W.**
Estate planning under the 1954 internal revenue code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 783-829.)
Income, estate and gift tax problems in planning family trusts under the 1954 internal revenue code. *Southern California law review*, v. 29, Dec. 1955, p. 1-22.
- ESCH, GERALD A.**
Accountant and insurance. *Accounting forum*, v. 26, May 1955, p. 18-21.
- ESENOFF, CARL M.**
Corporate distributions. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 28-40.)
- ESENOFF, CARL M., AND WHITE, BYRON F., editors**
New developments in tax aspects of accounting; a department. See issues of *Journal of taxation* beginning with January 1955.
- ESHELMAN, JOHN A., JR.**
Helping everyone plan in a small business. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1271-4.
- ESPERSEN, HENRY W.**
Food cost control. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1955*. p. 75-83.)
- ESSAY** in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.
- ESSENTIAL** freedom; accountancy services for international trade and investment. *Accountant* (Eng.), v. 132, April 2, 1955, p. 369.
- ESTABLISHING** an integrated data-processing system. American management association.
- ESTATE** and trust income. Lanigar, Mary E.
- ESTATE** duty and private companies. Ilersic, A. R.
- ESTATE** duty on business assets—the effect of the Finance Act, 1954. Association of certified and corporate accountants.
- ESTATE** planners forum, November 23, 1955. Huber, Solomon, associates.
- ESTATE PLANNING**
See also Executors and trustees
Tax avoidance
Taxation, Estates and trusts, under name of country or state
Allison, John P. Estate planning: new growth industry. *Fortune*, v. 53, March 1956, p. 138-9, 212, 217.
- Ames, Knight and Harriman, John B. CPA in estate planning. *News bulletin* (Massachusetts society of certified public accountants), v. 28, June 1955, p. 2-6.
- Bachrach, Michael D. Certified public accountant explains the balance sheet as a tool in estate planning. *Trusts and estates*, v. 95, June 1956, p. 508-10.
- Bardes, Philip, and others. Family and estate tax planning. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 17.)
- Bowe, William J. Gifts in contemplation of death. *Banking*, v. 48, Oct. 1955, p. 58, 133.
- Bowe, William J. How to use gifts in estate planning—other than gifts to minors. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 403-23.)
- Bowe, William J. Revocable trusts in estate planning—their advantages for obtaining various testamentary objectives. *Banking*, v. 49, Nov. 1956, p. 54-5, 149.
- Bowe, William J. Selection of property for gift purposes. *Banking*, v. 48, Dec. 1955, p. 52, 118.
- Bowe, William J. Tax planning for estates. 1955 revision. Nashville, Tenn., Vanderbilt university press, 1955. 98p.
- Brake, Merle E. Selecting the distributive mediums in estate planning. (Condensed from *Michigan state bar journal*, Feb. 1956) *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 1-18.
- Breeding, Clark W. Accountant's role in estate planning. *Trust bulletin* (American bankers association), v. 34, June 1955, p. 12-16.
- Brown, Leon B. What to watch for in estate planning regulations. *Trusts and estates*, v. 94, July 1955, p. 564-6, 604.
- Brown, Ralph S., and Brown, Walter R. Uses of powers of appointment in Iowa estate planning under current tax law. *Iowa law review*, v. 40, Summer 1955, p. 607-20.
- Budik, F. M. Corporate divisions and estate planning. (In Georgia, University of, and others. *Accounting institute and estate planning institute . . . 1955*. p. 92-107.)
- Burks, Paul. How to use family annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 759-79.)
- Casey, William J. Estate planning by the donor: perpetuating control; provision for family. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation, May 1955*. p. 131-41.)
- Casey, William J. How to use foundations in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1141-63.)
- Casner, A. James. Estate planning; cases, statutes, text and other materials. ed. 2. Boston, Mass., Little Brown and co., 1956. 1137p.
- Casner, A. James. Internal revenue code of 1954: estate planning. *Harvard law review*, v. 68, Dec. 1954, p. 222-56; Jan. 1955, p. 433-87.
- Cleary, Catherine B. Impact of the Internal revenue code of 1954 on estate planning. *Wisconsin law review*, v. 1955, July 1955, p. 524-53.
- Commerce clearing house, inc. Federal estate and gift taxes explained—including estate planning. 1956 ed. Chicago, Ill., Commerce clearing house, inc., c1956. 288p.
- Cumming, Joseph B. Estate planning down the centuries. (In Georgia, University of, and others. *Accounting institute and estate planning institute . . . 1955*. p. 116-26.)
- Davy, Hugh W. Re-evaluation of the practice of estate planning. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 218-23.
- Emery, H. Gene and Ashby, Robert S. How the 1954 code works in planning an estate today. *Journal of taxation*, v. 2, Feb. 1955, p. 82-91.
- Ervin, John W. Estate planning under the 1954 internal revenue code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems in 1955*. p. 783-829.)
- Estate planning. *L.R.B. & M. journal, Tax supplement*, v. 1, Nov. 15, 1955. 4p.
- Fagerberg, Dixon, Jr., editor. Role of the CPA in estate planning. (Practitioners forum) *Journal of accountancy*, v. 100, Dec. 1955, p. 90-1.

ESTATE PLANNING—(Continued)

- Fleming, Austin. One year of trust income taxation under the 1954 code. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 892-9. (University of Chicago—8th annual Federal tax conference)
- Frank, Walter C. Estate planning: the taxable year. *Taxes—the tax magazine*, v. 34, March 1956, p. 202-6.
- Fried, Maurice. Role of the accountant in estate planning. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 81-4.
- Gamet, Donald M. Our place in estate planning. (The) *Arthur Andersen chronicle*, v. 16, July 1956, p. 180-91.
- Georgia, University of, and others. Accounting institute and estate planning institute. Athens, Georgia, November 30—December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (Vol. 56, no. 8)
- Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134n. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)
- Goldstein, Meyer M. Some hints on estate planning for employees and executives. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1531-40.)
- Grant, Thomas, Jr. How to use joint and survivor annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 735-57.)
- Gray, John L., Jr. Family and other special problems in estate planning and administration. (In 1955 *Taxation and estate planning symposium*. p. 68-75.)
- Gresham, R. N. Estate planning under 1954 Internal revenue code. *Trusts and estates*, v. 94, Dec. 1955, p. 1026-7.
- Gutkin, Sydney A. How to use the close corporation in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1467-1507.)
- Hanaw, Justin J., and Cahn, Leon S. Insurance planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 42-75.
- Harris, Don V., Jr. Restricted stock options—estate planning problems under the 1954 code. *Tax executive*, v. 8, July 1956, p. 66-82.
- Hartman, William. Life insurance in estate planning. (In Georgia, University of, and others. 1954 *estate planning and taxation institute*. p. 82-92.)
- Hatfield, Rolland F. Estate tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 96-108.
- Hea, Wayne. Estate planning for a man of modest means. *California certified public accountant*, v. 23, Nov. 1955, p. 32-6.
- Hilgedag, Raymond W. How to integrate life insurance into estate tax planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 703-34.)
- Huber, Solomon, associates. Annual estate planners forum, November 23, 1955; edited by Solomon Huber. New York, Consolidated reporting co., no date. 65 mimeo. pages.
- Illinois society of certified public accountants. Accountant's role in estate planning. *Illinois certified public accountant*, v. 17, June 1955, p. 18-29.
- Kaplan, Howard. Provisions for stock redemption as an aspect of estate planning. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 327-42.)
- Kopp, Charles L. Insurance in estate planning; business purchase—settlement options—deferred compensation. *Trusts and estates*, v. 95, Sept. 1956, p. 772-5.
- Lacovara, P. Philip. Code's effect on estate planning. *Trusts and estates*, v. 94, Dec. 1955, p. 1034-6.
- Lasser, J. K., tax institute, editor. Estate tax techniques. Albany, N.Y., Matthew Bender and co., inc., 1955. various paging.
- Lasser, J. K., tax institute and Cunnion, John D. Retirement and estate planning. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 165-73.)
- Lasseter, Ethleen. Accountant and estate planning. *Woman C.P.A.*, v. 18, April 1956, p. 6-10.
- Little, A. J. Estate planning. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 319-24.
- Ludlam, Warren V., Jr. Estate planning in Mississippi. *Mississippi law journal*, v. 27, May 1956, p. 191-6.
- McDevitt, Edward J. CPA and you. *Life association news*, v. 50, Nov. 1955, p. 37, 84-5.
- McDevitt, Edward J. Estate planning. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 8 typewritten pages.
- McDevitt, Edward J. Role of the C.P.A. in estate planning. *Trusts and estates*, v. 95, April 1956, p. 312-14.
- McKenney, W. Gibbs. Estate planning for business interests; with special emphasis on redemption of stock. *Trusts and estates*, v. 95, March 1956, p. 212-16.
- Maduro, Denis Brandon. Estate planning techniques; five changes suggested by 1954 code. *Trusts and estates*, v. 94, Aug. 1955, p. 636-8, 671.
- Maduro, Denis Brandon. How Code changes affect estate-planning techniques of the corporate executive. *Journal of taxation*, v. 4, March 1956, p. 164-6.
- Magnusson, Alfred. Postdeath estate planning. *Iowa law review*, v. 40, Summer 1955, p. 572-86.
- Mallory, Frank L. Charitable gifts in estate planning. *Trusts and estates*, v. 94, May 1955, p. 434-6.
- Markwalter, Victor. C.P.A.'s role in estate planning. *Bulletin* (Georgia society of certified public accountants), v. 24, Nov. 1956, p. 1, 3-6.
- Mason, Vernon. Lawyer looks at estate planning. *Trusts and estates*, v. 94, July 1955, p. 572-5.
- Maxwell, David F. Attorney and estate planning. (In 1955 *Taxation and estate planning symposium*. p. 58-67.)
- Meyer, Lloyd E. Place of costs and taxes in estate planning. (In 1955 *Taxation and estate planning symposium*. p. 1-6.)
- Mitchell, Robert A. Estate planning in Canada. *Canadian journal of accountancy*, v. 5, Dec. 1955, p. 17-23.
- Money, James E. Evaluation in estate tax planning. *Banking*, v. 48, Feb. 1956, p. 45, 151.
- Moore, A. F. Insurance aspects of estate planning—options—small estates—term trusts. *Trusts and estates*, v. 95, July 1956, p. 616-17.
- Moore, Thomas A. Uses of life insurance in estate planning. (In 1955 *Taxation and estate planning symposium*. p. 52-7.)
- Moore, Virlyn B., Jr. Estate planning for Georgia families. (In Georgia, University of, and others. 1954 *estate planning and taxation institute*. p. 9-18.)
- Morehead, Charles A., and Gordon, George Byron. How to coordinate business transactions with estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1403-27.)
- Morton, Forrest L. Annuities in estate planning. (Condensed from *Spectator*, June 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 39-42.
- Motz, Charles S. Insurance in estate planning. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 127-43.)
- Murphy, Joseph Hawley. How to use antenuptial agreements in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 47-65.)
- Nance, Willis D. Taxation of trust income to grantors and others as substantial owners of the property. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 899-909. (University of Chicago—8th annual Federal tax conference)

ESTATE PLANNING—(Continued)

- 1955 Taxation and estate planning symposium. New York, Consolidated reporting company. 75p.
- Oklahoma bar association and Oklahoma, University of. Estate planning in "slow motion"; proceedings of the second annual Institute on federal taxation: the conversations, the techniques, the actual words used to present the program to the client. New York, Fallon law book co., 1954. 297p.
- Ovens, George. Estate planning. *Canadian journal of accountancy*, v. 4, March 1955, p. 57-65.
- Palmer, Harvard. Role of the trust officer in estate planning. (Address at annual meeting of American institute of accountants, September 24, 1956) 8 typewritten pages.
- Polisher, Edward N. Estate planning and estate tax saving. ed. 2. 1955. supp. Philadelphia, Pa., George T. Bisel co., 1955. 268p.
- Powers, I. A. How to solve mathematical problems of husband-wife estate planning. (In Lasser, J. K. tax institute, ed. *Estate tax techniques*. 1955. p. 3-45.)
- Price, Leonard. Planning the businessman's estate. (In American institute of accountants, *Tax planning in business policy*. c1956. p. 121-34.)
- Price, Leonard. Planning the businessman's estate. (In Northeastern university, Institute of taxation, *Third annual federal tax forum*, September 28-29, 1956.)
- Randall, C. Walter, Jr. Advantageous uses of revocable trusts despite absence of tax advantages. (In New York university, *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 349-59.)
- Simpson, James F. Relationship between the public accountant and the corporate fiduciary. *Michigan CPA*, v. 6, April 1955, p. 1, 14-16.
- Stephenson, Gilbert Thomas. Elements of estate planning. *Villanova law review*, v. 1, Jan. 1956, p. 26-35.
- Stephenson, Gilbert Thomas. Estate planning. (In his *Estates and trusts*. rev. ed. c1955. p. 341-59.)
- Sutherland, William A. Effects of the new internal revenue code upon estate planning. *Utah bar bulletin*, v. 25, Oct.-Dec. 1955, p. 101-20.
- Sutherland, William A. Estate planning—sidelights on new code. *Trusts and estates*, v. 94, May 1955, p. 388-90.
- Torrey, Lorin A. Role of the CPA in estate planning. *California certified public accountant*, v. 24, Aug. 1956, p. 20-4.
- Trachtman, Joseph. Estate planning. July 1955. New York, Practising law institute, c1955. 174p. (*Current problems in federal taxation*)
- Tremayne, Bertram W., Jr. Estate planning for the man with a business. (Condensed from the *Washington university law quarterly*, February 1955) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 1-19.
- Tweed, Harrison and Parsons, William. Lifetime and testamentary estate planning. rev. to February 1955. Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1955. 133p.
- Waldo, C. Ives, Jr. Life insurance and annuities under the 1954 revenue code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 380-405.
- Wormser, Rene A. How to use a financial analysis in estate planning: expert accounting services needed. *Journal of taxation*, v. 4, June 1956, p. 338-41.
- Wormser, Rene A. Personal estate planning in a changing world. ed. 8. rev. New York, Simon and Schuster, 1955. 284p.
- Wormser, Rene A. Preserving the family enterprise for the family. *Practical lawyer*, v. 2, Dec. 1956, p. 44-54.
- Wright, Flavel A. Use of life insurance in estate planning under the Internal revenue code of 1954. *Nebraska law review*, v. 34, March 1955, p. 459-71.
- Young, George A. Planning and management of charitable foundations—a field for exploration in income and estate tax planning. *Banking*, v. 48, Jan. 1956, p. 58, 111-13.

ESTATE planning and estate tax saving. Polisher, Edward N.

ESTATE planning in "slow motion." Oklahoma bar association and Oklahoma, University of.

ESTATE tax techniques. Lasser, J. K., tax institute, editor.

ESTATE taxation and valuation of a survivor's annuity under pension plan. *Columbia law review*, v. 55, May 1955, p. 762-5.

ESTATE TAXES

See Taxation—Estates and trusts, under name of country or state

ESTATES and trusts. Stephenson, Gilbert Thomas.

ESTATES and wills under the 1954 tax law. Prentice-Hall, inc.

ESTES, O'FERRELL

Audit of operations. *Internal auditor*, v. 13, Dec. 1956, p. 6-10.

ESTES, R. WAYNE, joint author

See Rice, Milton P., and Estes, R. Wayne

ESTIMATED TAX RETURNS

See Tax returns—Estimated

ESTIMATING

See also Standard costs

Edwards, Thomas Jefferson. Estimate. (In his *Contractors' accounting*. 1949. p. 22-33.)

Metzger, V. C., and Bateman, C. H. Cost estimating. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 66-94.)

Noltmeyer, Vincent E. Improving cost estimates for quoting wood product prices. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1310-19.

Pace, Homer St. Clair and Koestler, Edward J. Labor, overhead, estimated costs. (In their *Cost accounting*. c1956. p. 233-83.)

Peurifoy, R. L. Estimating construction costs. New York, McGraw-Hill book co., inc., 1953. 315p.

Pulver, H. E. Construction estimates and costs, ed. 2. New York, McGraw-Hill book co., inc., 1947. 653p.

ESTIMATING construction costs. Peurifoy, R. L.

ETHICAL considerations in rendering management services. Frisbee, Ira N.

ETHICS

See also Business ethics
Professional ethics
Tax ethics

Ward, A. Dudley. American economy—attitudes and opinions. New York, Harper and brothers, c1955. 199p.

ETHICS and a change of auditors. McDevitt, Edward J.

ETHICS for modern business practice. Bunting, J. Whitney, editor.

ETHICS: the profession on trial. Wilcox, Edward B.

ETIQUETTE

Owens, Winifred D. Etiquette and ethics. *Woman C.P.A.*, v. 19, Dec. 1956, p. 16-18.

ETKIN, WILLIAM

How to save gross receipts taxes. *New York certified public accountant*, v. 26, Nov. 1956, p. 646-52.

EVALUATING industrial real estate. Society of industrial realtors.

EVALUATION of examinations. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 15-16.

EVAN, CHARLES

Rationale of valuation of foreign money obligations. *Michigan law review*, v. 54, Jan. 1956, p. 307-62.

EVANGELISTA, PRISCO N.

Accounting requirements and problems of our tax-exempt industries. *Accountants' journal* (P.I.), v. 5, June 1955, p. 92-6.

EVANS, HOLDEN A., JR.

New challenge to scientific toll collection—427-mile New York to Buffalo thruway presents original problems in design of adequate revenue protection system. *American bridge, tunnel and turnpike association, inc. quarterly*, June 1955. Reprint.

EVANS, M. K.

Accounting problems in measuring performance by organizational units. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1739-48. (1955 conference proceedings)
Stairway to budgetary control. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 481-91.

EVANS, W. H.

Joint futures for accountants and executives. *Office executive*, v. 30, Sept. 1955, p. 10-12.

EVANS-HEMMING, D. F.

Flexible budgetary control and standard costs; cost control for management. Thiensville, Wis., Counting house pub. co., 1952. 184p.

EVATT, DANIEL A.

Fagerberg, Dixon, Jr., editor. Exercise number one in management accounting. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75.

EVENTS after the accounting date. *Accountancy* (Eng.), v. 64, Feb. 1955, p. 56-8.**EVENTS OCCURRING AFTER BALANCE SHEET DATE**

See Statements, Financial—Disclosure

EVERBERG, CARL B.

Lawyer's and accountant's area. *Boston university business review*, v. 1, Spring 1954, p. 20-4. *Case and comment*, v. 60, Jan.-Feb. 1955, p. 24, 26-8, 30-1.

EVERETT, RAY

Accounting for prepayments and accruals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956, p. 167-79.)

Accounting for X-ray department out-patient services. *Hospital accounting*, v. 9, June 1955, p. 22-4.

EVERYDAY tax planning to increase the family's spendable income. McCormick, Eleanor.**EVERYMAN'S income tax. Commerce clearing house, inc.****EVIDENCE**

See also Professional ethics — Confidential communications
Tax records
Tax returns

Cope, Denmar A. Adequacy of business records for legal purposes. *University of Kansas law review*, v. 4, May 1956, p. 512-45.

Frankel, Nathan. Techniques in trial of a fraud case: the accountant's role. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 973-9.)

Johnston, R. S. Evidence of the accountant in litigation. *Accountants' magazine* (Scot.), v. 59, May 1955, p. 296-313.

Kostelanetz, Boris. Bill of rights not repealed for taxpayers. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 16-18.

Lipton, Paul P. Record keeping and the privilege against self-incrimination. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 1331-44.)

Lourie, George B., and Cutler, Arnold R. Lawyer's engagement of accountant in a federal tax fraud case. *Tax law review*, v. 10, Jan. 1955, p. 227-37.

Lyman, Guy C., Jr. Attorney-client privilege—proof of perpetration of crime or fraud. (Notes) *Tulane law review*, v. 29, June 1955, p. 785-8.

McTavish, John E., and Casey, Joseph B. Moving for the production of income tax return copies in civil litigation. *Iowa law review*, v. 41, Fall 1955, p. 98-108.

Mautz, R. K. Evidence in auditing. (In his *Fundamentals of auditing*. c1954. p. 29-47.)

Ovens, Geo. Public accountant as a valuator or as a valuation witness. *Canadian journal of accountancy*, v. 4, June 1955, p. 95-8.

Polasky, Alan N., and Paulson, Ford R. Business entries—from common law to the new uniform rules of evidence (with a glance at the Utah development). *Utah law review*, v. 4, Spring 1955, p. 327-60.

Redlich, Norman. Searches, seizures, and self-incrimination in tax cases. *Tax law review*, v. 10, Jan. 1955, p. 191-212.

Sanchez, Conrado V. Accounting records and accountant's testimony as evidence in court. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 245-8.

Sarner, Leonard. Compulsory testimony and production of books and records in tax audits. *Practical lawyer*, v. 1, May 1955, p. 30-40.

Stettler, Howard F. Evidence. (In his *Auditing principles*. 1956. p. 55-67.)

EWART, DAVID C.

Principal and income problems of trustees with mutual fund dividends. *Trusts and estates*, v. 95, Nov. 1956, p. 1025-8.

EXAMINATION of Texas-chartered insurance company financial statements by independent certified public accountants. Texas society of certified public accountants.**EXAMINATIONS**

See also Auditing
Investigations

Kane, Robert L., Jr., editor. Preparing for examinations. (Students department) *Journal of accountancy*, v. 102, Oct. 1956, p. 62-4.

Lawrence, Charles. Teaching responsibilities and machine-graded tests. (Teachers' clinic) *Accounting review*, v. 30, July 1955, p. 538-9.

Australia

Robertson, R. W. Problems of the accountability examination candidate. *Accountants and secretaries' educational journal*, v. 1, Sept. 7, 1955, p. 5-14.

Canada

Evaluation of examinations. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 15-16.

Institute of chartered accountants of Ontario. Information for students-in-accounts 1956-1957. Toronto, Institute of chartered accountants of Ontario, June 1956. 32p.

Kane, Robert L., Jr., editor. Examination technique. (Students department) *Journal of accountancy*, v. 102, Nov. 1956, p. 71-3.

Mulcahy, Gertrude. Closer look at the final examination results. *Canadian chartered accountant*, v. 66, June 1955, p. 375-80.

Great Britain

Tanner, Richard T. British professional practices; with reply by Stanley A. Senn. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 20, 22.

Netherlands

Nederlands instituut van accountants. Examinations. Amsterdam, Nederlands instituut van accountants, 1953. 15p.

EXAMINATIONS, BAR

April 1954 bar examination—general statistics. *Journal of the State bar of California*, v. 29, Nov.-Dec. 1954, p. 447-50.

EXAMINATIONS, BAR—(Continued)

Crotty, Homer D. Standards for bar examiners: the time has come for substantial reform. *American bar association journal*, v. 41, Feb. 1955, p. 117-20.

EXAMINATIONS, C.P.A.

See also Students department; edited by Robert L. Kane, Jr.

- American institute of accountants. CPA experience requirements. New York, American institute of accountants, September 1954. 19 plus 3 pages.
- American institute of accountants. Committee on state legislation. Does the CPA examination create a monopoly? *New York certified public accountant*, v. 26, July 1956, p. 451-3. *Virginia accountant*, v. 10, Summer 1956, p. 20-3.
- Association of certified public accountant examiners. Proceedings, 1954 annual meeting, Waldorf-Astoria, New York, October 18, 1954. 74p.
- Association of certified public accountant examiners. Proceedings 1955 annual meeting, October 22 and 24, 1955, Hotel Statler, Washington, D.C. D. P. Williams, Sec., American investment building, St. Louis, Mo. 70p.
- Bower, James B. Federal income tax practice in the uniform certified public accountant examination. *Accounting review*, v. 30, Jan. 1955, p. 89-94.
- Chamberlain, Henry T. Professional examinations; a department for students of accounting. See issues of *Accounting review* from Jan. 1955 through Dec. 1956.
- Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.
- Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.
- Crum, William F. CPA examination topic frequency analysis. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 122-6.
- Daniels, Howard M. CPA theory review; an integration of accounting theory. Houston, Texas, University of Houston bookstore, c1956. various paging.
- Does the CPA examination create a monopoly? *Minnesota certified public accountant*, v. 5, May 1956, p. 3-5.
- Education and experience for CPAs. (Editorial) *Journal of accountancy*, v. 102, Aug. 1956, p. 25-6.
- Edwards, James Don. Public accounting in the United States, 1896-1913. *Accounting review*, v. 30, April 1955, p. 240-51.
- Holm, William H. Case study on examination preparation—test tube group. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 45-52.)
- Kane, Robert L., Jr. Grading procedure of the uniform CPA examination and some statistics and observations developed therefrom. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 33-5.)
- Kane, Robert L., Jr. Suggestions to candidates for the CPA examination. *Journal of accountancy*, v. 99, Jan. 1955, p. 47-9.
- Katzenmeyer, Robert G. Cost accounting context of seventeen A.I.A. "theory of account" examinations. (Teachers' clinic) *Accounting review*, v. 30, Oct. 1955, p. 694-701.
- Kaufman, Seymour A. Requirements for the C.P.A. examination. *Certificate* (District of Columbia institute of certified public accountants), v. 12, April 1956, p. 3.
- Kessler, Louis M. Compilation of the uniform CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 30-3.)
- McLuckie, E. J. Accountants in government. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 24, 26.
- Maxwell, Arthur D. Answering examination questions. *Accounting review*, v. 31, Oct. 1956, p.

636-45. *National public accountant and PA*, v. 1, Dec. 1956, p. 7-12.

- Miazza, Louis A. Certified public accountant—graphic chart. *Mississippi certified public accountant*, v. 9, Winter 1956, p. 4-11.
- Miller, Herbert E., editor. C.P.A. review manual. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 600p. (Chapter 9 by Howard Rumpf under title "Taxation" bound separately)
- Moore, Charles H. Acceptance of government experience for C.P.A. certificate. *Bulletin* (Georgia society of certified public accountants), v. 23, April 1956, p. 4-7.
- New York state society of certified public accountants. Standards of education and experience for certified public accountants: highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.
- Olson, Harry E. Cost problems now stressed in C.P.A. examination. *South Dakota certified public accountant*, v. 8, Winter 1954-1955, p. 3.
- Rumpf, Howard A. Taxation. ed. 3. New York, Prentice-Hall, inc., c1955. 141p. (This is Chapter 9 of Miller, Herbert E., editor. C.P.A. review manual. 1951.)
- Rumpf, Howard A. Taxation. ed. 3. New York, Prentice-Hall, inc., c1955. 141p. (This is Chapter 9 of Miller, Herbert E., ed. C.P.A. review manual. 1956.)
- Smith, Frank P. C.P.A. standards of education and experience. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955, p. 28-34.)
- Stewart, A. Frank. There is no substitute for preparedness in passing the CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 42-5.)
- Tennent, Hugh C. Development of the CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 40-2.)
- Van Voorhis, Robert H. Preparation for the CPA examination—the University of Alabama CPA review course. *Accounting review*, v. 31, Jan. 1956, p. 99-103.

Philippine Islands

Reyes, Alberto P. Causes of failures in the CPA examinations. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 202-5.

States

Reali, William L. State examinations. *National public accountant*, v. 5, Oct. 1955, p. 11-12.

—Alabama

Van Voorhis, Robert H. Preparation for the CPA examination—the University of Alabama CPA review course. *Accounting review*, v. 31, Jan. 1956, p. 99-103.

—Illinois

CPA exam statistics. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 17-18.

Grossman, D. A. Illinois CPA examinations, November 1954 and May 1955. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 40-4.

Grossman, D. A., and Hall, Zella. Illinois CPA examination November 1955 and May 1956. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 44-7.

Kessler, Louis M. CPA examination statistics (Illinois). *Illinois certified public accountant*, v. 17, June 1955, p. 33-5.

—Indiana

C.P.A. exam results. *Indiana certified public accountant*, April 1956, p. 2.

Twenty-four pass Indiana C.P.A. examination. *Indiana certified public accountant*, April 1955, p. 2.

—Massachusetts

Results of the May 1954 CPA examination. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 4.

Results of the November 1954 CPA examination. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 5.

EXAMINATIONS, C.P.A.—States—(Continued)**Michigan**

Schlatter, William J. Questions and answers to November 1954 economics examination. *Michigan C.P.A.*, Feb.-March 1955, p. 13-21.

Minnesota

Minnesota. State board of accountancy. Results of May 1955 CPA exam analyzed. *Minnesota certified public accountant*, v. 5, Nov. 1955, p. 3.
November 1955 examination statistics. *Minnesota certified public accountant*, v. 5, Feb.-March 1956, p. 5.

Pennsylvania

CPA examination results released by Pennsylvania state board of examiners. *Pennsylvania CPA spokesman* (Pennsylvania institute of certified public accountants), v. 26, April 1956, p. 1, 3.

Virginia

Association of certified public accountant examiners. What's wrong with CPA examinations? (In their *Proceedings*, 1954 annual meeting. p. 60-2.)

Uniform

American institute of accountants. Board of examiners. Uniform certified public accountant examination, May 1955. (Students department) *Journal of accountancy*, v. 99, June 1955, p. 58-76.
American institute of accountants. Board of examiners. Uniform certified public accountant examination, November 1955. (Students department) *Journal of accountancy*, v. 100, Dec. 1955, p. 61-75.
American institute of accountants. Board of examiners. Uniform certified public accountant examination, November 1956. New York, American institute of accountants (1956) various paging.
Kane, Robert L., Jr., editor. CPA examinations and solutions. (Students department) *Journal of accountancy*, v. 101, June 1956, p. 63.
Leland, Thomas W. Examinations. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956, p. 1-16.)
Perry, Donald P. Problem of uniform requirements. (In his *Public accounting practice and accounting education*. 1955, p. 56-63.)

Accounting practice, Part I

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in Accounting practice—Part I, November 1954. (Students department) *Journal of accountancy*, v. 99, Jan. 1955, p. 65-72.
—May 1955. (Students department) *Journal of accountancy*, v. 100, July 1955, p. 62-71.
—November 1955. (Students department) *Journal of accountancy*, v. 101, Jan. 1956, p. 61-70.
—May 1956. (Students department) *Journal of accountancy*, v. 102, July 1956, p. 52-63.

Accounting practice, Part II

Kane, Robert L., Jr., editor. Examination in Accounting practice—Part II, November 1954. (Students department) *Journal of accountancy*, v. 99, Feb. 1954, p. 64-74.
—May 1955. (Students department) *Journal of accountancy*, v. 100, Aug. 1955, p. 67-75.
—November 1955. (Students department) *Journal of accountancy*, v. 101, Feb. 1956, p. 65-73.
—May 1956. (Students department) *Journal of accountancy*, v. 102, July 1956, p. 64-74.

Auditing

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in Auditing, November 1954. (Students department) *Journal of accountancy*, v. 99, March 1955, p. 68-74.
—May 1955. (Students department) *Journal of accountancy*, v. 100, Sept. 1955, p. 66-70.
—November 1955. (Students department) *Journal of accountancy*, v. 101, March 1956, p. 63-73.
—May 1956. (Students department) *Journal of accountancy*, v. 102, Aug. 1956, p. 59-65.

Commercial law

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in commercial law, November 1954—answers prepared

by Fontaine C. Bradley. (Students department) *Journal of accountancy*, v. 99, May 1955, p. 69-75.

—May 1955. (Students department) *Journal of accountancy*, v. 100, Nov. 1955, p. 80-5.
—November 1955. (Students department) *Journal of accountancy*, v. 101, May 1956, p. 67-73.
—May 1956; suggested answers by Louis A. Sigaud. (Students department) *Journal of accountancy*, v. 102, Sept. 1956, p. 63-8.

Theory of accounts

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in theory of accounts, November 1954. (Students department) *Journal of accountancy*, v. 99, April 1955, p. 65-73.
—May 1955. (Students department) *Journal of accountancy*, v. 100, Oct. 1955, p. 62-7.
—November 1955. (Students department) *Journal of accountancy*, v. 101, April 1956, p. 67-73.
—May 1956. (Students department) *Journal of accountancy*, v. 102, Aug. 1956, p. 66-71.

EXCAVATING**Costs**

Pulver, H. E. Excavation. (In his *Construction estimates and costs*. ed. 2. 1947. p. 47-87.)

EXCESS PROFITS TAX

See Taxation, United States—Excess profits

EXCITING promise of accounting. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33-4.

EXECUTIVE COMMITTEE

Mylander, William H. Management by executive committee. *Harvard business review*, v. 33, May-June 1955, p. 51-8.

EXECUTIVE COMPENSATION

See Taxation, United States—Compensation for services
Wages, fees, salaries, etc.—Executives

EXECUTIVE compensation. Dartnell corporation.

EXECUTIVE compensation. National industrial conference board.

EXECUTIVE pay plans. Casey, William J.

EXECUTIVES

See also Financial executives
Management
Taxation, United States—Compensation for services
Wages, fees, salaries, etc.—Executives

American business. Fringe benefits for executives. *American business*, v. 26, March 1956, p. 27-30.

Biegel, Herman C. How to compensate executive employees; tested ways to get extra income from your company. New York, Prentice-Hall, inc., c1956. 23p.

Blake, Matthew F. Employee and executive compensation arrangements. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 28-38.) (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

Bonnett, Clarence E., Jr. Compensation planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 26-41.

Brook, Croft. Executive organization. *Cost and management* (Canada), v. 30, March 1956, p. 107-16.

Bryson, Brady O., and Lefevre, Thomas V. Tax aspects of executives' compensation. New York, Practising law institute, March 1955. 72p. (Current problems in federal taxation)

Casey, William J. Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.

Casey, William J. Talking sense about incentives—deferred compensation. *Retail control*, v. 25, Sept. 1956, p. 61-72.

Connolly, James Noone. Investment planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 3-25.

Dartnell corporation. Executive compensation; a Dartnell survey. Chicago, Ill., Dartnell corp., c1955. loose-leaf, not paged.

EXECUTIVES—(Continued)

- Daverio, George. Compensation arrangements for executives and employees. (In Ohio state university. College of commerce and administration. *Proceedings*. . . Institute on accounting . . . 1956. p. 72-80.)
- Ekman, Sheldon V. Arrangements for deferring compensation other than stock options and pension or profit-sharing plans: contractual arrangements, sale of stock with repurchase agreement, etc. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1123-41.)
- French, Robert W. Educating the tax executive. *Tax executive*, v. 8, Oct. 1955. p. 5-24.
- Fringe benefit for executives and other high-salaried employees. *L.R.B. & M. journal, Tax supplement*, v. 1, Aug. 15, 1955. p. 1-2.
- Gunzer, C. Richard. Reasonable executive compensation. Valle Stream, N. Y., Gunzer publications, inc., c1956. 76p.
- Hanaw, Justin J., and Cahn, Leon S. Insurance planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 42-75.
- Harrell, Thomas W. Development of executive leadership. *Illinois certified public accountant*, v. 18, Spring 1956, p. 47-55.
- Harvard university. How successful executives handle people—Studies on communications and management skills. Boston, Mass., Harvard university (1956). 137p.
- Hatfield, Rolland F. Estate tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 96-108.
- Heintzelman, F. Willard. What does a full-time executive really do? (Address to State society executives association and State society officers, October 23, 1955, at Washington, D.C.) 3 mimeo. pages.
- Horrow, Harry R. Stock options and deferred compensation for executives. *Tax executive*, v. 8, Jan. 1956, p. 84-102.
- Howe, Robert J. Price tags for executives. *Harvard business review*, v. 34, May-June 1956, p. 94-100.
- King, John L. Deferred compensation and other fringe benefits. *Michigan state bar journal*, v. 35, March 1956, p. 69-84.
- Lasser, J. K., and Rothschild, V. Henry. Deferred compensation for executives. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 89-102.
- Long, Roland H. Deferred compensation for executives. *Tennessee law review*, v. 24, April 1956, p. 285-300.
- MacCracken, Richard H., and Walker, Robert H. Executive and employee benefits. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 20-7.)
- McDonald, John G. Executive compensation. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 231-5.
- Maduro, Denis Brandon. How Code changes affect estate-planning techniques of the corporate executive. *Journal of taxation*, v. 4, March 1956, p. 164-6.
- Mahon, James J., Jr., editor. Deferred compensation plans a new arrangement. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 80, 82.
- Mills, Leslie. Recent developments in the taxation of executive compensation. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 882-90.
- Mylander, William H. Management by executive committee. *Harvard business review*, v. 33, May-June 1955, p. 51-8.
- National industrial conference board. Executive compensation. New York, National industrial conference board, c1954. 44p. (*Studies in labor statistics*, no. 12)
- Patton, Arch. Annual report on executive compensation. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 124-35.
- Patton, Arch. Building on the executive compensation survey. *Harvard business review*, v. 33, May-June 1955, p. 84-90.
- Patton, Arch. How effective is an executive? *Controller*, v. 23, Jan. 1955, p. 22-3, 40.
- Patton, Arch. Industry patterns of executive compensation. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 121-32.
- Patton, Arch. Key to a productive executive incentive plan. *Controller*, v. 24, Sept. 1956, p. 410-12, 432.
- Phillippe, Gerald L. Executive development program for the controller. *Controller*, v. 24, June 1956, p. 268-9, 280.
- Prentice-Hall, inc. Top tax methods for increasing personal income and boosting company profits—key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1955. 16p.
- Prentice-Hall, inc. Top tax methods for increasing personal income and boosting company profits; key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1956. 16p.
- Profit-sharing plans should permit deferment of benefits until after death. *L.R.B. & M. journal, Tax supplement*, v. 1, Dec. 15, 1955, p. 3-4.
- Randle, C. Wilson. How to identify promotable executives. *Harvard business review*, v. 34, May-June 1956, p. 122-34.
- Rosensteel, Dean H. New study shows executive pay trends. *Nation's business*, v. 44, June 1956, p. 38-9, 73-6.
- Rothschild, V. Henry. Compensation and incentives for executives. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 381-404.)
- Rudick, Harry J. Compensation of executives under the 1954 code. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 7-29.
- Rudick, Harry J. Executives' compensation, including stock option arrangements under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 655-734.)
- Shearer, Bernard. Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.
- Sibson, Robert E. Plan for management salary administration. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 102-14.
- Solstad, Harold M. Executive compensation—a review of considerations. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 729-34.
- Sufrin, Oscar J. Tax highlights of deferred compensation for executives. *Accounting seminar*, v. 9, May 1955, p. 24-7.
- United States. Labor, Department of. Wage and hour and public contracts divisions. Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.
- Weld, C. M. What's the 5-year trend in management salaries? *American business*, v. 26, Jan. 1956, p. 9-11.
- Youngman, Frank. Overall tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 76-95.

EXECUTORS AND TRUSTEES

See also Estate planning

- Taxation, Estates and trusts, under name of country or state
- Greenbaum, Maurice C. Tax responsibilities of the executor, the administrator, the trustee. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2003-26.)
- Pfleiderer, A. B. Problems of the trustee in managing closely held corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 58-70.)
- Reed, David. Oil and gas interests; suggested powers to facilitate trust administration. *Trusts and estates*, v. 94, Nov. 1955, p. 966-9.
- Ritchie, John, Alford, Neill H., Jr., and Effland, Richard W. Cases and materials on decedents' estates and trusts. Brooklyn, N.Y., Foundation press, inc., 1955. 1113p. (*University casebook series*)
- Stephenson, Gilbert Thomas. Estates and trusts. rev. ed. New York, Appleton-Century-Crofts, inc., c1955. 450p.

EXECUTORS AND TRUSTEES—(Continued)**Accounting**

- Fiduciary accounting. (In *Accountants' handbook*. ed. 4. 1956. Sec. 26. p. 1-53.)
- Finney, H. A., and Miller, Herbert E. Estates and trusts. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 472-98.)
- Hay, Leon E. Myth of the charge and discharge statement. *Accounting review*, v. 31, Oct. 1956, p. 632-5.
- Hay, Leon E. Statutory requirements as to form and content of executors' reports to courts. (Teachers' clinic) *Accounting review*, v. 30, Oct. 1955, p. 702-5.
- Hay, Leon E. Suggested form for trustees' reports. *Journal of accountancy*, v. 101, Jan. 1956, p. 50-4.
- Karrenbrock, Wilbert E., and Simons, Harry. Estates—trusts. (In their *Advanced accounting—comprehensive volume*. c1955. p. 703-70.)
- MacDougall, Colville. Statutory requirements as to form and content of executors' reports to courts—a rejoinder. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 317-18.
- Tanguy, Lewis L. CPAs and fiduciary accounting. *Journal of accountancy*, v. 99, April 1955, p. 50-5. *L.R.B. & M. journal*, v. 36, July-Sept. 1955, p. 13-23.
- Traynor, John J. Estate accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 235-58.)

Australia

- Smyth, E. Bryan. Executorship accounts; a treatise on the principles and practice of executorship accounting as applied in Australia, written for practising accountants and students preparing for the examinations of universities, technical colleges, accountancy institutes and similar examining authorities. ed. 3. Sydney, Law book co. of Australasia Pty. Ltd., 1955. 248p.

Great Britain

- Carmichael, K. S. Recent trends in executorship and trust accounts. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 337-40.
- Ranking, D. F. D., Spicer, E. E., and Pegler, E. E. Executorship law and accounts, by H. A. R. J. Wilson. ed. 19. Fair Lawn, N.J., Essential books, inc., 1956. 377p.
- Ranking, D. F. D., Spicer, E. E., and Pegler, E. E. Rights and duties of liquidators, trustees and receivers. ed. 22, by H. A. R. J. Wilson and R. D. Penfold. London, H. F. L. (publishers) Ltd., 1955. 461p.
- Wilson, H. A. R. J. Principles of executorship accounts. ed. 2. London, H. F. L. (publishers) Ltd., 1955. 158p.

Auditing**Scotland**

- Hunter, R. S. Auditor's report on the accounts of a testamentary trust. *Accountants' magazine* (Scot.), v. 60, June 1956, p. 319-26.

Fees and commissions

- Burgin, C. Rodgers. Trends in trust compensation; a study of 30 banks' approach. *Trusts and estates*, v. 95, March 1956, p. 257-9.
- Dick, Lawrence. 1956 legislative changes in fiduciary commissions. *New York certified public accountant*, v. 26, Aug. 1956, p. 487-93.
- Sherrerd, Henry D. M. Technique of renegotiating trust fees. *Trusts and estates*, v. 95, March 1956, p. 260-2.

Law**Great Britain**

- Ranking, D. F. D., Spicer, E. E., and Pegler, E. E. Executorship law and accounts, by H. A. R. J. Wilson. ed. 19. Fair Lawn, N.J., Essential books, inc., 1956. 377p.

Taxation

- Stern, Milton H. Tax trap for the family trustee. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 594-6.

EXECUTORSHIP accounts. Smyth, E. Bryan.

EXPANDING world of accounting. American institute of accountants.

EXPENDITURES, CAPITAL

- Bishop, Arthur N., Jr. Practical budgeting of capital expenditures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 534-44.
- Body, J. F. Economics of capital expenditure. *Cost accountant* (Eng.), v. 34, Jan. 1956, p. 266-73.
- Brockbank, A. P. Justifying capital expenditure. *Cost accountant* (Eng.), v. 34, April 1956, p. 366-71.
- Dean, Joel. Four ways to write off capital expenditures—can we let management choose. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 504-14.)
- Fellers, Clark I. Problems of capital expenditure budgeting. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1208-17.
- Kempster, John H. How we project our capital needs in relationship to sales. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1080-91.
- Lundin, Oscar A. Justifying capital expenditures—before and after. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1431-9. (1956 conference proceedings)
- McAfee, W. Capital expenditure and production costs. *Cost accountant* (Eng.), v. 34, May 1956, p. 398-403.
- Noyer, Henry. Planning capital expenditures. *Retail control*, v. 24, March 1956, p. 10-16.
- Rhodes, John E. How to make capital controls work. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 3-18.
- Schultz, John M. Planning capital expenditures for future earnings. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 918-24.
- Stiles, Kenneth. Capital expenditures; perpetuating the past or forecasting the future? *Journal of accountancy*, v. 102, Sept. 1956, p. 37-9.

EXPENSE ACCOUNTS

See also Taxation, United States, under sub-headings: Entertainment expenses; Traveling expenses

- Casey, William J. Expense arrangements. (In his *Executive pay plans*. c1956. p. 178-97.)

EXPENSE classification and accounting manual for the commercial blue print and photocopy firm. International association of blue print and allied industries.

EXPENSE SHARING AGREEMENTS

- Beretvas, Andor. Management contracts, expense sharing agreements, and tax planning. *Accounting review*, v. 30, July 1955, p. 519-21.

EXPENSE STATEMENTS

See Statements, Financial—Expense

EXPENSES

- Blough, Carman G., editor. Estimated expenses—Provision made on books for first time—Provisions previously made on books—Deduction to be taken only for tax purposes. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 61-2.
- Johnson, Arnold W. Prepaid expenses. (In his *Principles of auditing*. c1955. p. 162-72.)
- Lykken, Henry G., Jr. Reducing over-all costs: some production department approaches—working through first-line supervision—a systematic plan of expense forecasting. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 97-104.)
- Mages, Kenneth P. Expense budgeting—the key to operating within your income. *Retail control*, v. 24, Dec. 1955, p. 33-40.
- Moller, George. Efficient management needs expense control. *Cost and management* (Canada), v. 30, Jan. 1956, p. 26-36.

EXPERIENCE REQUIREMENTS

See Accountancy law and legislation
Accountants—Qualifications

EXPLANATIONS and qualifications in accountants' certificates. Devore, Malcolm M.

EXPLORATION AND DEVELOPMENT**Accounting**

Brock, Horace R. Petroleum accounting. *Journal of accountancy*, v. 102, Dec. 1956, p. 53-67.

Costs

Fiedler, Parker C. Option to deduct intangible drilling and development costs. *Texas law review*, v. 33, June 1955, p. 825-47.

Ford, Presley, Jr. Drilling and development costs of oil and gas wells—accounting and tax problems. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1493-1503.

Matthews, Wright. Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 873-7.

Taxation

Dalby, Walter E. Tax problems of uranium exploration and development on the Colorado Plateau. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 128-39.)

Fiske, Leland E. Federal taxation of oil and gas. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 83-97.

EXPORT AND IMPORT TRADE

Anderson, Ragnar W. Current developments in long-term export financing. *Controller*, v. 23, Nov. 1955, p. 534, 554.

Finance

Shaterian, William S. Export-import banking: the documents and financial operations of foreign trade. ed. 2. New York, Ronald press co., c1956. 508p.

EXPORT-IMPORT banking. Shaterian, William S.

EXPOSITION SOUVENIR CORPORATION v. COMMISSIONER

Holzman, Donald J. Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.

EXTRACTIVE INDUSTRIES

Macleod, R. K. Percentage depletion controversy. *Journal of accountancy*, v. 99, Feb. 1955, p. 40-5.

EYES

Gartner, Samuel. Take your eyes into account. *New York certified public accountant*, v. 25, April 1955, p. 212-16.

F. R. M. de PAULA. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 8.

FACING the issue of income tax discrimination. National association of manufacturers.

FACSIMILE SIGNATURES

See Signatures

FACT FINDING COMMITTEE ON STATE AID FOR EDUCATION

State aid for education in the State of New York, with special reference to New York city. Brooklyn, N.Y., Fact finding committee on state aid for education, 1954. 431p.

FACTORIES

See also Cost and factory accounting

Rudell, Allan L. Planned profits for the factory. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 940-6.

Management

Cave, S. R. Budgetary control, standard costing and factory administration. London, Gee and co., Ltd., 1955. 152p.

Fitzpatrick, G. A. Internal auditing assistance to factory management. *Internal auditor*, v. 12, June 1955, p. 30-6.

Rudell, Allan L. Planned profits for the factory. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 940-6.

Spriegel, William R. Industrial management. ed. 5. New York, John Wiley and sons, inc., c1955. various paging. (Edition 4, by William R. Spriegel and Richard H. Lansburgh)

Villers, Raymond. Dynamics of industrial management. New York, Funk and Wagnalls co., 1954. 546p.

Valuation

Free, Robert L. Demonstration appraisal: multi-story factory. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 57-70.)

Tanney, William W. Demonstration appraisal: small plant, value of company's capital stock. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 71-104.)

FACTORING

See also Finance companies

Denonn, Lester E. Factoring. (In his *Secured transactions*. c1955. p. 49-54.)

Kelly, Walter M. How to meet today's financial requirements through modern factoring. *Journal of accountancy*, v. 99, May 1955, p. 3-7.

Phelps, Clyde William. Role of factoring in modern business finance. Baltimore, Md., Commercial credit co., 1956. 70p. (*Studies in commercial financing*, no. 1)

Prather, Charles L. Factors and specialized finance companies. (In his *Financing business firms*. 1955. p. 268-83.)

FACTORS limiting U. S. investment abroad. United States. Commerce, Department of.

FACTS and figures on government finance 1954-1955. Tax foundation.

FACTS for the manufacturer. Puerto Rico. Economic development administration.

FACTS on 1953 operations for service wholesale druggists. National wholesale druggists association.

FACTS on the operation of prescription pharmacies 1954. American college of apothecaries.

FACULTY FELLOWSHIPS

American accounting association. Committee on faculty residency. Faculty fellowships in industrial and professional accounting. *Accounting review*, v. 30, Oct. 1955, p. 605-6.

Dickens, Robert L. Faculty fellowship in professional accounting. *Price Waterhouse review*, v. 1, June 1956, p. 36-42.

FACULTY OF ACTUARIES IN SCOTLAND

Interesting centenary; the history of the Faculty of actuaries in Scotland: 1856-1956. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 76-8.

FAGER, JOHN W.

Corporate fission (section 355 of 1954 code.) *Virginia accountant*, v. 9, Jan. 1956, p. 4-11.

Dividends in stock, property or rights: taxable or non-taxable. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 561-81.)

FAGERBERG, DIXON, JR.

Perspective in the practice of accountancy. *Accounting review*, v. 30, April 1955, p. 211-16.

Services to management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 26-37.)

FAGERBERG, DIXON, JR., editor

See Practitioners forum; a department

FAILURE record through June, 1955. Dun and Bradstreet, inc.

FAILURES

See Business failures

FAIR VALUE

See Valuation

FAIRBANKS, RALPH W.

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James W. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

FAIRLESS, BENJAMIN F.

Steel's depreciation problem; address at the 64th general meeting of American iron and steel institute, May 24, 1956. 28p.

FAIRWEATHER, E. L.

Family company—estate duty valuation. *Accountant* (Eng.), v. 134, April 21, 1956, p. 429-34.

FALCONER, J. A. R.

Theory and practice of investment. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 182-96.

FALK, HERBERT S., JR.

Accountants—unauthorized practice of law in federal tax matters. *North Carolina law review*, v. 33, Feb. 1955, p. 252-8.

Estate taxation—the doctrine of reciprocal trusts. (Notes and comments) *North Carolina law review*, v. 34, June 1956, p. 560-4.

FALLS, GLENN

Financial value of early tax deductions for depreciation. *Accounting review*, v. 30, July 1955, p. 515-18.

FALSE STATEMENTS

See Fraud

Professional ethics—False or misleading statements

FAMILY ACCOUNTS

See Household

Personal accounts

FAMILY FOUNDATIONS

See Foundations

FAMILY PARTNERSHIPS

See Taxation, United States—Family partnerships

FAMILY TRANSACTIONS

See Taxation, United States—Family transactions

FAMILY TRUSTS

See Taxation, United States—Family trusts

FARIS, E. McGRUDER, JR.

Correlating the Virginia and federal income tax laws. *Virginia accountant*, v. 10, Fall 1956, p. 4-10.

FARM COOPERATIVES

See Agricultural cooperatives

FARM CREDIT

See Agriculture—Credit

FARM IMPLEMENTS AND EQUIPMENT

See Agricultural machinery and equipment

FARM organization and management. Forster, G. W.

FARMERS' tax guide. United States. Treasury department. Internal revenue service.

FARMS

See Agriculture

FARRAND, GEORGE N.

Financial management of advertising agencies. *Advertising agency and advertising and selling*, v. 47, April 1954; June 7, 1954, p. 64-5, 76; Aug. 2, 1954, p. 56-7, 96; Nov. 1, 1954, p. 62-3, 94; v. 48, Feb. 7, 1955, p. 51-2, 56; May 27, 1955, p. 71-3; June 24, 1955, p. 76-9.

FARRAND, RICHARD T.

Mahon, James J., Jr., editor. Insurance of loss carryover by relinquishment of part thereof. (Tax

clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 75.

Mahon, James J., Jr., editor. Operating loss carryover or stepped-up basis? (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 88.

FARRAR, CLAUDE E.

Statutes of limitations on assessments of Virginia taxes. *Virginia accountant*, v. 8, April 1955, p. 10-18.

FARRAR, L. L.

Is your overhead distribution in step with operating conditions? *Price Waterhouse review*, v. 1, Sept. 1956, p. 32-5.

FARRIES, ALLAN C.

Objective accounting for an oil refinery. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference . . . 1954*. p. 10-18.)

FASSETT, F. G., JR., editor

Shipbuilding business in the United States of America. 2v. New York, Society of naval architects and marine engineers, 1948. v. 1, 324p.; v. 2, 255p.

FASTENERS

See Bolts, nuts, etc.

Screws

Slide fasteners

FAVALORO, JOHN L.

Net operating loss deductions. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference . . . 1952*. p. 35-43.)

Operating in small communities. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 83-92.)

Retirement of partners. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 15 typewritten pages.

FAWZY, ABDEL, MARTIN, JAMES W., AND FRISCHE, MARK

Characteristics of state gasoline tax revenues. *National tax journal*, v. 8, June 1955, p. 215-25.

FAY, CHARLES R.

Contribution of accounting to company progress. *N.A.C.A. bulletin*, v. 37, section 3, Aug. 1956, p. 1563-74. (1956 conference proceedings)

Developing accounting practices among executives. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1955*. p. 37-50.) *Controller*, v. 23, Sept. 1955, p. 415-17.

FEA, W. W.

Production of accounting data for management. *Accountant* (Eng.), v. 134, Jan. 14, 1956, p. 33-41.

FEAVER, L. E., compiler

See Mines, Kenneth and Feaver, L. E., compilers

FEDERAL

See Government

United States

FEDERAL ADMINISTRATIONS AND COMMISSIONS

See United States—under name of specific commission

FEDERAL auditing. Naylor, E. E.

FEDERAL BAR ASSOCIATION

Stans, Maurice H. Stans addresses FBA meeting on "Should non-lawyers be permitted to practice before administrative agencies?" *Journal of accountancy*, v. 98, Dec. 1954, p. 700, 702.

FEDERAL BUDGETS

See Budgets, National

FEDERAL CORPORATIONS

See Government corporations

FEDERAL credit union handbook. United States. Federal security agency.

FEDERAL DEBT
See Debt—Public

FEDERAL estate and gift taxes. Lowndes, Charles L. B., and Kramer, Robert

FEDERAL estate and gift taxes explained. Commerce clearing house, inc.

FEDERAL excise tax refunds. (Notes) *Columbia law review*, v. 56, Jan. 1956, p. 77-107.

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION
Proceedings of the symposium on the accountant and procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954. 64p.

FEDERAL INCOME TAX
See Taxation, United States—Income

FEDERAL income tax. Stanley, Joyce and Kilcullen, Richard.

FEDERAL income tax liability of physicians. American medical association.

FEDERAL income taxation—cases and materials. Surrey, Stanley S., and Warren, William C.

FEDERAL income taxation of individuals. Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E.

FEDERAL income taxation of subdivided realty—the impact of section 1237 on capital asset characterization. (Notes) *Indiana law journal*, v. 31, Summer 1956, p. 516-34.

FEDERAL INSURANCE CONTRIBUTIONS ACT
See also Social security
Taxation, United States—Withholding

United States. Internal revenue service. Employer's tax guide; instructions for the withholding, deposit, payment, and reporting of 1. income tax withheld from employee's wages; 2. employee and employer taxes under the Federal insurance contributions act (old-age and survivors insurance); 3. employer tax under the Federal unemployment tax act. Washington, D.C., Government printing office, 1954. 31p. (*Circular E, rev. January 1955*)

FEDERAL LOANS AND GRANTS
See Government loans and grants

FEDERAL RESERVE SYSTEM
See United States. Federal reserve system

FEDERAL revenue system: facts and problems. United States. Joint committee on the economic report.

FEDERAL-STATE FISCAL RELATIONS
See Government—Finance
States—Finance
Taxation, United States—Intergovernmental

FEDERAL tax consideration in retirement system operations, by Edward S. Gibala. Municipal finance officers association of the United States and Canada.

FEDERAL tax course. Prentice-Hall, inc.

FEDERAL tax handbook. Prentice-Hall, inc.

FEDERAL tax issues in 1955. Committee for economic development. Research and policy committee.

FEDERAL tax policy for economic growth and stability. United States. Joint committee on the economic report.

FEDERAL tax system of the United States. Crockett, Joseph P.

FEDERATION OF RHODESIA AND NYASALAND
United States. Commerce, Department of. Investment in Federation of Rhodesia and Nyasaland; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 158p.

FEED MILLS
Costs

United States. Agriculture, Department of. Costs of operating selected feed mills as influenced by volume, services, and other factors. Washington, D.C., Government printing office, February 1955. 45p. (*Marketing research report no. 79*)

FEED RETAILERS

Statistics

Accounting corporation of America. Feed-fuel-ice dealers. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)

FEEDLOTS

Porter, John W., and Solari, Benjamin. Appraisal of large commercial feedlots. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 105-13.)

FEENEY, GEORGE J.

Basis for strategic decisions on inventory control operations. *Management science*, v. 2, Oct. 1955, p. 69-82.

FEES

See Wages, fees, salaries, etc.

PEGGANS, J. SCOTT

Attractive financial statements. *General accountant* (Canada), Sept.-Oct. 1956, p. 1-3, 6.

FEIGENBAUM, ARMAND V.

Total quality control. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 93-101.

FELLERS, CLARK I.

Problems of capital expenditure budgeting. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1208-17.

FELLERS, WILLIAM W.

Pension costs and cost experience. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 141-76.)

FELMEDEN, KARL E.

New treatment of preferred stock-bail-outs and partial liquidations and distributions in redemption of stock. (In Buffalo, University of, and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 39-54.)

FELT, JAMES H.

Tax effects of hurricane losses. *Taxes—the tax magazine*, v. 33, May 1955, p. 327-35.

FELTMAN, PHILIP

Griswold: two important points. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 22.

FELTON, ARTHUR P.

Control of marketing costs. *Cost and management* (Canada), v. 29, Nov. 1955, p. 375-80.

FENDRICH, ROBERT E.

Electronics for savings banks; a practical approach to electronic data processing. *Auditgram*, v. 32, July 1956, p. 13-14, 16-17.

FENN, DAN H., JR., editor

See Bursk, Edward C., and Fenn, Dan H., Jr.

FENSTERSTOCK, NATHANIEL

Real estate expert in the condemnation trial. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 114-18.)

FERBER, ROBERT

How aware are consumers of excise tax changes? *National tax journal*, v. 7, Dec. 1954, p. 355-8.

FERDER, J. J.

Taxation of future and limited estates. *Trusts and estates*, v. 95, Feb. 1956, p. 116.

FERGUSON, WILLIAM B., AND TORNBORGH, BERT V.

Shipyards cost keeping and cost accounting. (In Fasset, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 141-60.)

FERNALD, HENRY B.

Distinctive tax treatment of income from mineral extraction. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 419-29.)
More ideas on easy addition. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 21-2.

FERNSTROM, F. S.

Some merits of cost accounting in iron and steel scrap industry as a tool for management. (In Institute of scrap iron and steel. inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 11.)

FERTIG, HAROLD

New York city excise taxes—administrative procedures in connection with audits, protests and refunds. *New York certified public accountant*, v. 26, Nov. 1956, p. 653-6.

FERTIG, PAUL

American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.

FERTILIZERS

See also Chemical industry

FEW kind words for government accounting. (Editorial) *Journal of accountancy*, v. 100, Sept. 1955, p. 27-8.

FEW words about a forbidden subject. (Editorial) *Journal of accountancy*, v. 101, Feb. 1956, p. 32.

FEYERHARM, ROBERT W.

Budgetary accounting procedures and accounting forms for small colleges and universities. *Accounting review*, v. 30, Jan. 1955, p. 80-5.

FIBRE BOX ASSOCIATION

Statistics—fibre box industry, 1954. Washington, D.C., Fibre box association, c1955. 44p.

FIBRE BOX MANUFACTURERS

See Paper box manufacturers

FICK, HENRY

Fagerberg, Dixon, Jr., editor. Sum-of-years-digits monthly depreciation table. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 84-5.

FIDELITY BONDS

See Insurance, Surety and fidelity

FIDUCIARY ACCOUNTING

See Bankruptcy
Executors and trustees
Liquidations and receiverships
Trust companies and departments

FIELD, E. G.

Review of the effects of "lifo" inventory valuation upon profits. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 63-70.

FIELD, ERNEST R.

Legal conflicts and the study of accountancy. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 126-8.

FIELD, R. E.

Distinguishing between capital and expense costs of a public utility. *Price Waterhouse review*, v. 1, June 1956, p. 30-5.

FIELD, SAM

Valuation of oil and gas properties for state ad valorem tax purposes. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 483-547.)

FIELD WAREHOUSING

Denonn, Lester E. Field warehousing. (In his *Secured transactions*. c1955. p. 45-9.)
Peek, Arnold B. Warehouse receipt financing; the bank-warehouse relationship. San Francisco, Calif., Lawrence warehouse co., c1953, 1954. 110p.

FIELDER, PARKER C.

Option to deduct intangible drilling and development costs. *Texas law review*, v. 33, June 1955, p. 825-47.

FIELDS, DAVID S.

Sales mixture control. *Controller*, v. 23, May 1955, p. 219-20.

FIELDS, NORMAN

Agency accounting and financial problems. *Advertising agency and advertising and selling*, v. 47, June 7, 1954, p. 134.
Clerical handling of network broadcast schedules. *Advertising agency and advertising and selling*, v. 47, July 5, 1954, p. 62-3, 118.
What do agency financial statements actually mean? *Advertising agency and advertising and selling*, v. 48, Jan. 3, 1955, p. 88-9.

FIFO METHOD

See Inventories—First-in, first-out method

FIFTY years. Association of certified and corporate accountants.

FILER, ROBERT J.

High cost of personnel. *Virginia accountant*, v. 9, April 1956, p. 4-8.

FILING AND INDEXING

See also Accountants' office—Filing and indexing

House, Herbert B. "New look" in records management: streamlining office services. (In American management association. *Improving office reports, manuals and records*. c1955. p. 25-32.)
Odell, Margaret K., and Strong, Earl P. Records management and filing operations. New York, McGraw-Hill book co., inc., 1947. 342p.
Sherman, Harvey. Organization and procedures of office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)
Wayne, Jean M., compiler. Indexing with emphasis on its technique, and annotated bibliography 1939-1954. New York, Special libraries association, c1955. 16p.

FILLING STATIONS

See Automobile service stations

FILLMAN, JESSE R.

Effect on the investor's group of new sub-chapter K, "Partners and partnerships," and the new Texas limited partnership act. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 721-41.)

Income taxation of estates and trusts under subparts A, B, C and D of subchapter J. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 475-96.)

FILLMAN, JESSE R.—(Continued)

New considerations in selecting the type of business organization. (In Tulane university. 1956 *Tulane tax institute*, c1956, p. 676-99.)
 Selections from subchapter J. *Tax law review*, v. 10, May 1955, p. 453-86.

FILMS

See Moving picture industry
 Records—Microfilming
 Visual aids

FILOMENO, JOSEPH D.

More opinions on April 15th. (Correspondence)
Journal of accountancy, v. 100, Aug. 1955, p. 24.

FINAL depreciation regulations fail to adopt recommended provisions. *Journal of taxation*, v. 5, Aug. 1956, p. 90-1.

FINANCE

See also Accounts receivable—Financing
 Credit
 Finance companies
 Loan companies
 Loans

also subheading: Finance, under special subjects; e.g., Corporations—Finance; Municipal—Finance

American management association. Improved tools of financial management. New York, American management association, c1956. 52p. (*Financial management series no. 111*)

Casey, William J. and Bierman, Jacquin. Tax shelter in financing. (In their *Tax shelter in business*, c1955, p. 40-64.)

Cissell, Robert and Cissell, Helen. Mathematics of finance. Boston, Mass., Houghton Mifflin co., c1956. 198p. plus 88p.

Cooke, Gilbert W., and Pierce, B. L. Initial and long-term financing; Temporary or short-term financing; Financial establishments; Principles of financial control; Governmental control of currency and credit. (In their *Introductory survey of business management*, c1955, p. 71-153.)

Hummel, Paul M. and Seebeck, Charles J., Jr. Mathematics of finance, ed. 2. New York, McGraw-Hill book co., inc., 1956. 372p.

Prather, Charles L. Financing business firms. Homewood, Ill., Richard D. Irwin, inc., 1955. 569p.

Tannery, Fladger F. Organization for financial administration. (In Texas, University of, Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 127-37.)

Tierney, Paul E. Finance and insurance. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 149-53. (1955 conference proceedings)

Wong, Leslie G. J. Financial organization. *Cost and management* (Canada), v. 30, April 1956, p. 129-33.

FINANCE accounting for Michigan school districts—a manual of instructions. Michigan. Superintendent of public instruction.

FINANCE act, 1955. *Accountant* (Eng.), v. 132, May 21, 1955, p. 565-6; May 28, 1955, p. 596.

FINANCE act 1955. *Chartered accountant* (India), v. 3, May 1955, p. 479-89.

FINANCE act, 1956. *Accountant* (Eng.), v. 135, Sept. 15, 1956, p. 251-3; Sept. 22, 1956, p. 274-5; Sept. 29, 1956, p. 302-3; Oct. 6, 1956, p. 334-5; Oct. 13, 1956, p. 362.

FINANCE ACTS, GREAT BRITAIN

See Taxation, Great Britain

FINANCE bill. *Accountant* (Eng.), v. 133, Nov. 12, 1955, p. 545-7; Nov. 19, 1955, p. 570-2; Nov. 26, 1955, p. 595-6; Dec. 3, 1955, p. 618-19; Dec. 10, 1955, p. 642-4; Dec. 17, 1955, p. 670-2.

FINANCE (no. 2) act, 1955. *Accountant* (Eng.), v. 134, Jan. 7, 1956, p. 3-4.

FINANCE COMPANIES

See also Automobile finance companies

Blasco, A. J. Responsibilities facing top management of sales finance companies. Chicago, Ill., American finance conference, inc., 1956. 28p.

Kupfer, Milton P. Accounts receivable financing: a legal and practical look-see. *Practical lawyer*, v. 2, Nov. 1956, p. 50-65; Dec. 1956, p. 55-65.

Phelps, Clyde William. Role of factoring in modern business finance. Baltimore, Md., Commercial credit co., 1956. 70p. (*Studies in commercial financing*, no. 1)

Phelps, Clyde William. Using instalment credit. Baltimore, Md., Commercial credit co., 1955. 80p.

Robert Morris associates. Survey of bank credit to the finance industry and to consumers—Supplement number 1, 1954. Philadelphia, Pa., Robert Morris associates, c1955. not paged.

Silverman, Herbert R. When should your clients use commercial finance companies? *Journal of accountancy*, v. 99, June 1955, p. 51-5.

Wright, John P. Investor looks at the sales finance industry. *Bulletin of the Robert Morris associates*, v. 39, Sept. 1956, p. 8-15.

Yager, Vincent. Sources of funds and the methods of financing today in the finance industry. *Bulletin of the Robert Morris associates*, v. 38, April 1956, p. 261-9.

Accounting

American institute of accountants. Technical information service. Correspondence regarding computations of unearned income. 4 typewritten pages.

Goldstein, Harry L. Commercial finance companies. (In Williams, Robert L., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 319-41.)

Auditing

American institute of accountants. Committee on auditing procedure. Case studies in auditing procedure, no. 10: a smaller commercial finance company. New York, American institute of accountants, c1956. 43p.

Internal control

National consumer finance association. Internal control procedure—prevention and detection of fidelity losses. Washington, D.C., National consumer finance association (1954). 33p.

Statistics

American finance conference, inc. Sales finance company ratios for period ending June 30, 1956. Chicago, Ill., American finance conference, inc., 1956. folder.

Matson, Ray H. Analysis of 1954 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 291-300.

Matson, Ray H. Analysis of the 1955 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 309-17.

Schnus, Elmer E. Ratios of the installment sales finance and small loan companies. Chicago, Ill., First national bank of Chicago, June 1955. 27p.

FINANCIAL ACCOUNTING

See Accounting

FINANCIAL ACCOUNTING v. TAX ACCOUNTING

See Tax accounting v. business accounting

FINANCIAL analysis of the petroleum industry for 1954. Coqueron, Frederick G.

FINANCIAL and administrative accounting. Smith, C. Aubrey and Ashburne, Jim G.

FINANCIAL EXECUTIVES

See also Accountants

Controllers

Corporations—Officers

Wong, Leslie G. J. Financial organization. *Cost and management* (Canada), v. 30, April 1956, p. 129-33.

FINANCIAL management. Chambers, Raymond J.

FINANCIAL ORGANIZATIONS

See also Banks and banking
Building and loan and savings associations
Insurance companies
Investment companies and trusts
Trust companies and departments

FINANCIAL PLANNING

American management association. Charting the company's future; guides to successful planning, forecasting, and control. New York, American management association, c1954. 52p. (*Financial management series no. 108*)

American management association. Modern financial planning and control—the Johnson and Johnson program. New York, American management association, c1956. 32p. (*Financial management series no. 110*)

Browne, Donald. Financial management in industry. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 68-82.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, Oct. 1956, p. 307-40. (*1956 conference proceedings*)

Jackson, Ben F. Long range financial management planning. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 6-19.

Mintz, Edward J. Family financial planning. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 224-9.

Tait, Robert C. Long-range planning. *Controller*, v. 24, July 1956, p. 307-9, 336.

FINANCIAL policy for the Post office department, March 31, 1954. United States. Post office department.

FINANCIAL reporting in Canada. Canadian institute of chartered accountants.

FINANCIAL statement preparation. Bass, Warren K.

FINANCIAL STATEMENTS

See Statements, Financial

FINANCIAL WORLD

Know-how of making money in securities; basic principles of investment success. New York, Financial world, c1955. 72p.

Stock factograph manual; annual ready reference for investors, vital facts on stocks listed on the New York stock exchange and the American stock exchange. ed. 41, 1955. New York, Guenther pub. corp., c1955. 304p.

Stock factograph manual; annual ready reference for investors, vital facts on stocks listed on the New York stock exchange and the American stock exchange. ed. 42, 1956. New York, Financial world, 1956. 304p.

FINANCING business firms. Prather, Charles L.

FINANCING education in the public schools. Tax institute, inc.

FINANCING metropolitan government. Tax institute, inc.

FINANCING retail credit sales through charge account bank plans. Cole, Robert H.

FINE, I. V., joint author

See Westing, J. H., Fine, I. V., and others.

FINGAR, ELMER LEE

Joint, mutual and reciprocal wills. *Trusts and estates*, v. 94, Oct. 1955, p. 782-6.

FINGARSON, L. E.

Spotlight on Saskatchewan credit unions. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 283-90.

FINK, MALVERN B.

How to provide for a marital deduction by trust or power of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 117-38.)

FINNEY, HARRY A., AND MILLER, HERBERT E.

Accounting for "sick" business. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 537-75.)

Consignments. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 466-71.)

Estates and trusts. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 472-98.)

Fire losses. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 499-505.)

Foreign exchange. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 506-8.)

Funds statements. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 509-21.)

Installment sales. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 522-31.)

Retail method of inventory valuation. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 532-6.)

FINNEY, HARRY A., AND OLDBERG, RICHARD S.

Lawyer's guide to accounting. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 291p.

FINSTON, HOWARD V.

Managerial development: challenge to accountants. *Journal of accountancy*, v. 102, July 1956, p. 32-5.

FIPPARD, N. B.

Taxation and duties in relation to the farmer. *Accountants' journal* (N.Z.), v. 33, March 1955, p. 258-68.

FINSTON, HOWARD V.

Managerial development: challenge to accountants. *Journal of accountancy*, v. 102, July 1956, p. 32-5.

FIPPARD, N. B.

Taxation and duties in relation to the farmer. *Accountants' journal* (N.Z.), v. 33, March 1955, p. 258-68.

FIRE AND EXPLOSION

See Disasters

FIRE and property insurance. Rodda, William H.

FIRE and property insurance. Rodda, William H.

FIRE INSURANCE

See Insurance, Fire

FIRE LOSSES

See also Insurance, Fire

Del Rosario, Francisco V. Adjustment of fire losses involving inventories. *Accountants' journal* (P.I.), v. 5, March 1955, p. 6-9.

Dewey, Robert M., and Ryan, W. J. So, you have an insurance claim! *Retail control*, v. 25, Sept. 1956, p. 96-113.

Finney, H. A., and Miller, Herbert E. Fire losses. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 499-505.)

FIRMIN, PETER A.

Accident and sickness benefits under the 1954 code. *Tax executive*, v. 7, July 1955, p. 49-59.

FIRST, EDWARD

Income tax aspects—individual. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 55-75.)

FIRST NATIONAL BANK OF CHICAGO

Schmus, Elmer E. Ratios of the installment sales finance and small loan companies. Chicago, Ill., First national bank of Chicago, June 1955. 27p. Small loan company ratios. Chicago, Ill., First national bank of Chicago (1956). 2p.

FISCAL facts for '56. Tax foundation.

FISCAL policy. Maxwell, James A.

FISCAL YEAR

See Period

FISCAL-YEAR reporting for corporate income tax. Crum, W. L.

FISCH, GERALD G.

Organization as a factor in cost reduction and control. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 249-55.

FISCHER, R. M.

Valuation of stock in a going concern. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 72-80.)

FISCHER, ROBERT W.

Evaluating the audit program. *Auditgram*, v. 32, Feb. 1956, p. 20-3, 26.

FISCHER, WILLIAM M.

Forecasting the cash balance. *Cost and management* (Canada), v. 30, Nov. 1956, p. 379-88.

FISCHGRUND, HERBERT B.

Interim audits vs. monthly audits. *New York certified public accountant*, v. 25, June 1955, p. 329-32.

FISH CANNING AND PRESERVING

See Canning and preserving

FISHER, ALBERT B., JR.

National wholesale druggists association. Facts of sales, costs and profits of service wholesale druggists 1954, by Albert B. Fisher, Jr., and Orin E. Burley. New York, National wholesale druggists' association (1954). 53p. (*Bulletin no. 49*)

FISHER, AUSTIN M.

Human relations of pension planning. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 265-87.)

FISHER, GLENN W.

Toward a theory of personal income tax jurisdiction. *Taxes—the tax magazine*, v. 33, May 1955, p. 373-81.

FISHER, GLENN W., joint author

See Groves, Harold M., and Fisher, Glenn

FISHER, HOMER JACK

Oil and gas transactions of exempt organizations. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 339-71.)

FISHER, J. V.

Financing public education in British Columbia. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 410-19.

FISHER, JAMES H.

Difficult and perplexing problem. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 24.

FISHER, WILLIAM A.

Functional organization of a centralized tax department. *Tax executive*, v. 7, Jan. 1955, p. 59-64.

FISHER v. PALMER

See Palmer v. Fisher

FISKE, LELAND E.

Federal taxation of oil and gas. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 83-97.
Recent developments in oil and gas taxation. *Texas certified public accountant*, v. 28, May 1956, p. 1, 4, 6.

FITTS, E. GRANT

Corporate distributions and adjustments. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 60-76.)

FITTS, WILLIAM T., JR., AND FITTS, BARBARA

Ethical standards of the medical profession. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 17-36.

FITZGERALD, ALEXANDER

Current accounting trends. Sydney, Butterworth and co. (Australia) Ltd., 1952. 315p.

Government accounting. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 3-12.)

Interpreting accounting statements. *Australian accountant*, v. 26, Jan. 1956, p. 15-22.

Valuation of trading stocks—accounting considerations. *Australian accountant*, v. 25, Oct. 1955, p. 414-20.

FITZGERALD, ALEXANDER AND KEOWN, K. C., editors

Australian accountancy progress. Melbourne, Butterworth and co. (Australia) Ltd., 1955. 337p.

FITZGIBBONS, ROBERT G.

Areas of potential cost reduction—quality control. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 53-8.)

FITZPATRICK, G. A.

Internal auditing assistance to factory management. *Internal auditor*, v. 12, June 1955, p. 30-6.

FITZPATRICK, THOMAS J.

Accountant's role in a disaster. *Connecticut CPA*, v. 19, Dec. 1955, p. 6-7.

FIXED ASSET REPLACEMENTS

See Replacements

FIXED ASSETS

See Assets—Fixed

FLACK, WALTER R.

Current events in federal taxation. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 29-46.)

Our social responsibility. *Texas certified public accountant*, v. 28, Dec. 1956, p. 1, 5-7.

FLANAGAN, JOHN C., AND BURNS, ROBERT K.

Employee performance record: a new appraisal and development tool. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 95-102.

FLANEL, SAM

National retail dry goods association. Controllers' congress. 1954 merchandising and operating results of departmentized stores, by Sam Flanel. 1955 ed. New York, Controllers' congress, National retail dry goods association, c1955. 304p.

FLAT GLASS

See Glass

FLAT GLASS JOBBERS ASSOCIATION AND MIRROR MANUFACTURERS ASSOCIATION

Cost accounting manual for flat glass jobbers and mirror manufacturers. Chicago, Ill., Flat glass jobbers association, c1951. 248p.

FLAX, ALEX G.

How to keep records on construction loans. *American builder*, v. 77, Sept. 1955, p. 164-6.

FLECHNER, MELVIN S.

Charitable foundations and their benefits. *Nebraska law review*, v. 34, May 1955, p. 630-43.

How to organize a personal foundation and obtain tax benefits from it. *Journal of taxation*, v. 3, Nov. 1955, p. 264-8.

FLEET, KENNETH M.

Why cost accounting. *Auditgram*, v. 31, May 1955, p. 4-6.

FLEMING, AUSTIN

One year of trust income taxation under the 1954 code. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 892-9. (*University of Chicago—8th annual Federal tax conference*)

Present status of the marital deduction. *Taxes—the tax magazine*, v. 33, March 1955, p. 167-72.

FLEMING, AUSTIN—(Continued)

Taxability of income from estates to beneficiaries. (In *Tulane university. 1956 Tulane tax institute.* c1956. p. 304-19.)

FLEMING, HUGH

Machine accounting. *Hospital accounting*, v. 10, Sept. 1956, p. 10-12, 18-19.

FLEMING, J. CARLTON

North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.

FLESCH, ROBERT W., AND ICHINOKUCHI, TAD

Basic management reports. *American business*, v. 26, Sept. 1956, p. 12-13.

FLEXIBLE budgetary control and standard costs. Evans-Hemming, D. F.**FLEXIBLE BUDGETS**

See Budgets, Business—Flexible

FLINN, S. D.

Good supervision and how to get it. *Cost and management* (Canada), v. 30, Dec. 1956, p. 418-27.

FLINT, DAVID

Profit sharing. (In *Institute of chartered accountants of Scotland. Summer school . . . 1955.* p. 67-111.) *Accountants' magazine* (Scot.), v. 59, July 1955, p. 412-32; Aug. 1955, p. 478-502.

FLIPPO, EDWIN B.

Profit sharing in American business; a study of methods used to maintain and sustain profit-sharing plans. Columbus, Ohio, Ohio state university, College of commerce and administration, 1954. 183p.

FLOODS

See Disasters

FLOOK, E. L., SUMMERSON, E. D., AND WYLIE, R. M.

Audit programme for internal control. *Irish accountant and secretary*, v. 20, Nov. 1955, p. 165-6, 168. Internal control and the audit system. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 79-95.

FLOOR COVERING MANUFACTURERS

See also Carpets, rugs, etc.
Cork and cork products
Linoleum

FLOOR COVERING RETAILERS**Statistics**

Dun and Bradstreet, inc. Floor coverings stores—operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. folder. (*Cost of doing business survey*)

FLORISTS

United States. Commerce, Department of. Worksheet for estimating initial capital requirements for a flower shop. Washington, D.C., Department of commerce, April 1955. 3p.

Statistics

Accounting corporation of America. Florists. (In its *Mail-me-Monday barometer of small business.* 1954 year book issue. p. 57. 59.) (In its *Mail-me-Monday barometer of small business.* 1955 year book issue. p. 57. 59.)

Dun and Bradstreet, inc. Retail florists—operating results in 1953, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. folder. (*Cost of doing business survey*)

National cash register company. Florists. (In its *Expenses in retail businesses.* (1955) p. 18.)

FLOTATION

See Corporations—Flotation

FLOW CHARTS

Clarke, W. D. Flow charting as a technique in business. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 197-207.

Cole, W. Gerald. Preparation and use of process and flow charts. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1084-94.

Flow charts can avoid costly paperwork detours. *Modern office procedures*, v. 1, July 1956, p. 10-11, 24.

Horn, Frederick E. Flow charts—an auditing technique. *Arthur Young journal*, v. 2, April 1955, p. 36-42.

Parrish, Jack S. Cost reporting and control in the lumber industry. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 626-33.

Taylor, William E. Ad valorem taxation; appraisal accounting, controlling, assessment equalization and tax roll preparation adapted to IBM equipment. San Bernardino, Calif., The author (1957). 61p. plus charts and forms.

Vick, William L. General ledger as a tabulating application. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 611-18.

FLOW OF FUNDS STATEMENT

See Statements, Financial—Funds

FLOYD, JOE S., JR.

Tax problems of the retired taxpayer. *Taxes—the tax magazine*, v. 34, March 1956, p. 187-90.

FLOYD, ROBERT L.

Procedures in tax controversies. (From Michigan graduate study conference) 7 typewritten pages.

FLYNN, CHARLES W.

Hospital accountant and state hospital associations. (In *Indiana university school of business and American association of hospital accountants. Proceedings, July 1955.* p. 201-10.)

FLYNN, THOMAS D.

Accounting problems in guaranteed annual wage plans. *Illinois certified public accountant*, v. 18, Summer 1956, p. 43-8.

FLYNN, WILLIAM P.

Danger signs in financial statements and their part in credit analysis. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 51-4.

FOGARTY, JOHN

Branch operations of savings and loan associations. (In *Society of savings and loan controllers. Summary and publications.* (1955).)

FOGG, ALAN

Control of costs on the shop floor. *Cost and management* (Canada), v. 29, April 1955, p. 152-8.

FOGG, GORDON G.

Modern simplified pay roll procedure. *Controller*, v. 23, Feb. 1955, p. 66-8.

FOLEY, DAVID W., JR.

Toastmasters club in the New York office. *Arthur Young journal*, v. 2, Jan. 1955, p. 45-9.

FOLEY, JAMES F.

Systems installation. (In *Lasser, J. K., tax institute, ed. Standard handbook for accountants.* 1956. Part 4. p. 79-133.)

FONOROW, M. S.

Auditing of construction projects. *Internal auditor*, v. 13, June 1956, p. 40-4.

FONTIUS, CHARLES H.

Cost system for a motor parts rebuilder. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1168-77.

FOOD

Brodner, Joseph, Carlson, Howard M., and Maschal, Henry T. Budgeting for a food and beverage operation. *Transcript*, v. 11, Dec. 1954, p. 1, 6-7; v. 12, Feb. 1955, p. 4-5.

Curran, N. J., Jr. Coordinating budgets with forecasting. (In *American management association. Charting the company's future.* c1954. p. 32-43.)

FOOD—(Continued)**Cost accounting**

Horwath, Ernest B., and Toth, Louis. Food control. (In their *Hotel accounting*. rev. ed., rev. printing. c1956. p. 305-71.)

Costs

Brodner, Joseph. Food and beverage payroll costs and control. *Transcript*, v. 13, June 1956, p. 1, 4-6; July 1956, p. 3, 7.

Califano, Alfred N. Controlling food departmental costs. *Horwath hotel accountant*, v. 35, Dec. 1955, p. 4-5.

Espersen, Henry W. Food cost control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 75-83.)

O'Leary, Joseph A. Controlling a restaurant's food supply and costs. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1178-90.

Inventories

Stringer, Robert A. Control and management of the inventory function—a food processor. (In American management association. *Company approaches to production problems*. c1955. p. 51-62.)

FOOD, FROZEN**Cost accounting**

McCullagh, Patrick J. Cost system for a frozen meals manufacturer. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 243-50.

National association of frozen food packers. Cost accounting manual for frozen food packers. Washington, D.C., National association of frozen food packers, 1954. 84p.

FOOD PROCESSING

See Canning and preserving
Food, Frozen

FOOD PRODUCTS MANUFACTURERS**Cost accounting**

Anyaw, Hart. Cost accounting at Gerber's. *Woman C.P.A.*, v. 17, Oct. 1955, p. 7.

FOOD RETAILERS**Statistics**

Accounting corporation of America. Food group. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 4-16.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 4-16.)

National cash register company. Food stores. (In its *Expenses in retail businesses*. (1955). p. 19, 22.)

FOOSANER, SAMUEL J.

Estates and trusts under the 1954 internal revenue code. (In 1955 *Taxation and estate planning symposium*. p. 7-16.)

Five year throwback rule in action. *Trusts and estates*, v. 95, Jan. 1956, p. 17-18.

How to meet the issue of transfers intended to take effect at death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1201-45.)

Principal stockholders of close corporations have their tax planning problems. *Banking*, v. 49, Dec. 1956, p. 54-5, 159.

Proposed regulations on income taxation under five-year throwback rule. *Trusts and estates*, v. 95, Aug. 1956, p. 688-90.

Short-term trusts can now be used to lower tax liability. *Journal of taxation*, v. 4, April 1956, p. 222-3.

FOOTNOTES

Bullock, Clayton L. Footnotes in financial statement preparation. *Journal of accountancy*, v. 102, July 1956, p. 39-44.

Forderhase, F. B. Notes to financial statements. *Journal of accountancy*, v. 100, Oct. 1955, p. 50-5.

Walter, James E. Treatment of "footnote" liabilities. *Accounting review*, v. 30, Jan. 1955, p. 95-102.

FOOTNOTES in financial statement preparation.

Bullock, Clayton L.

FORAND COMMITTEE

Tranmal, Sigurd. Prospects for improvement in administration of excise taxes: Forand committee hearings resumed. *Journal of taxation*, v. 4, Feb. 1956, p. 126-7.

FORBES, JOHN G., joint author

See Rogers, Dwight, Forbes, John G., and Smith, Henry Cassorte
Rogers, Dwight, Smith, Henry Cassorte and Forbes, John G.

FORD, HERMAN

You, too, belong in the magic circle. *Life association news*, v. 51, March 1956, p. 20-2.

FORD, PRESLEY, JR.

Drilling and development costs of oil and gas wells—accounting and tax problems. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1493-1503.

FORD, ROBERT S.

Some aspects of uniformity in state tax systems. (In National tax association. *Proceedings* . . . 1955. p. 409-18.)

FORD FOUNDATION

Annual report 1955—October 1, 1954 to September 30, 1955. Dearborn, Mich., Ford foundation, 170p. Report for 1954 (January 1, 1954 to September 30, 1954). Dearborn, Mich., Ford foundation, 114p. Wolf, Charles J., and Sufirin, Sidney C. Capital formation and foreign investment in underdeveloped areas; an analysis of research needs and program possibilities prepared from a study supported by the Ford foundation. Syracuse, N.Y., Syracuse university press, 1955. 134p.

FORD MOTOR COMPANY

Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Breech, Ernest R. How did Ford do it? *Journal of accountancy*, v. 101, Feb. 1956, p. 33-7.

Ford supplemental unemployment benefit plan. Dearborn, Mich., Ford motor co., June 1955. 14p.

Mosley, J. E. Ford's latest model. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 24.

Wickersham, Edward D. Repercussions of the Ford agreement. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 61-73.

FORDERHASE, F. B.

Notes to financial statements. *Journal of accountancy*, v. 100, Oct. 1955, p. 50-5.

FORECASTING

See Business forecasting
Professional ethics—Forecasting
Statements, Financial—Pro forma

FORECLOSURE

See also Tax foreclosure

Morehead, Chas. A. How to save taxes in mortgage foreclosures, settlements between mortgagor and mortgagee, and related transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1193-1218.)

FOREIGN BRANCHES

See Branches—Foreign
Holding companies and subsidiaries—Foreign subsidiaries

FOREIGN CORPORATIONS

See Corporations, Foreign

FOREIGN economic policy. United States. Joint committee on the economic report.

FOREIGN EXCHANGE

Bush, Alvin. Income tax consequences of fluctuations in foreign exchange. *University of Illinois law forum*, v. 1955, Fall 1955, p. 595-610.

Evan, Charles. Rationale of valuation of foreign money obligations. *Michigan law review*, v. 54, Jan. 1956. p. 307-62.

FOREIGN EXCHANGE—(Continued)

- Foster, Major B., and others. Foreign exchange. (In their *Money and banking*, ed. 4. 1953. p. 409-30.)
- Irizarry y Puente, J. Currency depreciation in Latin America—its character and effect on foreign taxpayers. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 52-67.
- Shaterian, William S. Buying and selling of foreign exchange. (In his *Export-import banking*, c1956. p. 221-64.)
- Shechet, David. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 590-2.
- Stanger, Roland J. Exchange control. *Ohio state law journal*, v. 17, Summer 1956, p. 302-19.
- Weil, Carl. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 593-4.
- When is money money, when is it a commodity? authorities differ. *Journal of taxation*, v. 5, Oct. 1956, p. 234-9.

Accounting

- Finney, H. A., and Miller, Herbert E. Foreign exchange. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 506-8.)
- Hepworth, Samuel R. Reporting foreign operations. Ann Arbor, Mich., University of Michigan, School of business administration, September 1956. 211p. (*Michigan business studies*, v. 12, no. 5)
- Lonsford, Graydon L. Selecting the appropriate exchange rate for the translation of foreign subsidiary (or branch) accounts into U. S. dollars. *New York certified public accountant*, v. 26, Oct. 1956, p. 588-9.
- Miller, John J. Devaluation of foreign currencies. *Controller*, v. 24, Aug. 1956, p. 366, 368-9.

FOREIGN investment and taxation. Barlow, E. R., and Wender, Ira T.

FOREIGN SUBSIDIARIES

See Branches—Foreign
Holding companies and subsidiaries—
Foreign subsidiaries

FOREIGN TRADE

See also Branches—Foreign
Corporations, Foreign
Export and import trade
Holding companies and subsidiaries
Foreign subsidiaries
Taxation, United States—Foreign
trade

- Barlow, E. R., and Wender, Ira T. Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 481p.
- Blough, Roy. Economic impact of United States business operations abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 703-13.)
- Butte, Woodfin L. Doing business in foreign countries. *Louisiana law review*, v. 16, June 1956, p. 714-24.
- Committee for economic development. Economic development abroad and the role of American foreign investment. New York, Committee for economic development, February 1956. 35p.
- Foster, Major B., and others. Financing foreign trade. (In their *Money and banking*, ed. 4. 1953. p. 431-49.)
- International management association. Planning overseas operations—the basic decisions. New York, International management association, c1956. 68p. (No. 1)
- Lasser, J. K., and Prerau, Sydney. How to do business in foreign countries. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 118-46.)
- National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Fred-

- erick H. Harbison. Washington, D.C., National planning association, c1954. 112p.
- National planning association. United States business performance abroad—case study of Sears, Roebuck & Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.
- National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.
- National planning association. United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D.C., National planning association, March 1955. 91p.
- Shaterian, William S. Export-import banking; the documents and financial operations of foreign trade. ed. 2. New York, Ronald press co., c1956. 508p.
- Stanley, Alexander O., and Weaver, Marion L. So you want to invest abroad . . . how 46 companies compare. *Dun's review and modern industry*, v. 69, Dec. 1956, p. 103-14.
- United States. Commerce, Department of. Factors limiting U. S. investment abroad. 3 parts. Washington, D.C., Government printing office.
Part 1—Survey of factors in foreign countries. 1953. 132p.
Part 2—Business views on the U. S. government's role. 1954. 59p.
Part 3—not yet out
- United States. Commerce, Department of. Investment in Colombia; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 126p.
- United States. Commerce, Department of. Investment in Federation of Rhodesia and Nyasaland; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 158p.
- United States. Commerce, Department of. Investment in India; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 166p.
- United States. Commerce, Department of. Investment in Indonesia; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 155p.
- United States. Commerce, Department of. Investment in Japan; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 150p.
- United States. Commerce, Department of. Investment in Mexico; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1956. 179p.
- United States. Commerce, Department of. Investment in Pakistan; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1956. 214p.
- United States. Commerce, Department of. Investment in Paraguay; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 110p.
- United States. Commerce, Department of. Investment in the Philippines; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 151p.
- United States. Commerce, Department of. Investment in Turkey; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 186p.
- United States. Commerce, Department of. Investment in Union of South Africa; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1954. 149p.
- United States. Commerce, Department of. Investment in Venezuela; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 158p.

Accounting

- Hoffman, Rose. Accounting and tax problems of foreign trade. *Accounting forum*, v. 27, Dec. 1956, p. 16-19.

FOREIGN TRADE—Accounting—(Continued)

Kelley, James A. Should a corporation consolidate its foreign and domestic accounts? *New York certified public accountant*, v. 26, Oct. 1956, p. 585-7.

FORELL, S. R.

Why and whither of published financial statements. *Australian accountant*, v. 26, Oct. 1956, p. 407-14.

FOREMEN AND SUPERVISORS

Flinn, S. D. Good supervision and how to get it. *Cost and management* (Canada), v. 30, Dec. 1956, p. 418-27.

Hihn, John, Jr. Accounting aids for the factory supervisor. *N.A.C.A. bulletin*, v. 37, section I, April 1956, p. 982-9.

Marek, Robert F. Better bonus for supervisors. *Factory management and maintenance*, v. 113, June 1955, p. 94-7.

Wetnight, Robert B. Some aspects of control for the foreman. *Cost and management* (Canada), v. 29, Dec. 1955, p. 413-28.

Woodhead, Harry. Giving budgeting appeal to the foreman. *Controller*, v. 23, July 1955, p. 326-8.

FORENSIC ACCOUNTING

See Arbitration and award
Evidence

FOREST valuation, with special emphasis on basic economic principles. Chapman, Herman H., and Meyer, Walter H.

FORESTS AND FORESTRY

See also Lumber industry

Taxation

Chapman, Herman H., and Meyer, Walter H. Taxation of forest property. (In their *Forest valuation*. 1947. p. 261-304.)

Valuation

Chapman, Herman H., and Meyer, Walter H. Forest valuation, with special emphasis on basic economic principles. New York, McGraw-Hill book co., inc., 1947. 521p.

FORGERY

See also Defalcations
Fraud

FORLINES, JACQUELYN H.

Cantrall, Arch M. Law office system. *Practical lawyer*, v. 1, May 1955, p. 13-29; Oct. 1955, p. 27-38; Nov. 1955, p. 30-43; v. 2, March 1956, p. 59-73; April 1956, p. 62-73.

FORM OF ORGANIZATION

See Business—Form of organization

FORM of published accounts of local authorities. Institute of municipal treasurers and accountants.

FORM 2220

Mahon, James J., Jr., editor. Is Form 2220 defective for computation of tax penalty? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 82.

FORMS

Clark, Arthur W. Forms control program. *Office*, v. 41, May 1955, p. 71-2, 74, plus.

Commerce clearing house, inc. Handy 1957 explanation of your individual federal income tax return for 1956 income; including sample filled-in forms, rate tables, work sheets, check lists. Chicago, Ill., Commerce clearing house, inc., c1956. 48p.

Commerce clearing house, inc. Individuals' 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.

Forms design and control. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 164-84.)

Hoy, John J. Control of forms. *Auditgram*, v. 32, Dec. 1956, p. 24-5, 28.

Knox, Frank M. Design and control of business forms. (In Lasser, J. K., tax institute, ed. *Stand-*

ard handbook for accountants. 1956. Part 4. p. 152-91.)

Knox, Frank M. Forms control gives cost control. *Office management*, v. 17, Jan. 1956, p. 31-3, 175.

Littlefield, C. L., and Peterson, R. L. Control and design of office forms. (In their *Modern office management*. 1956. p. 316-37.)

Neuner, John J. W., and Neuner, Ulrich J. Design and use of business papers and forms. (In their *Accounting systems*, ed. 2. 1955. p. 19-44.)

Nossaman, Walter L. Drafting short-term and controlled trusts—substantial ownership and its income tax consequences. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 233-56.)

Rabkin, Jacob. Function and use of forms in tax planning. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 1-38.)

Rabkin, Jacob. Legal draftsman: the use of forms in tax planning. *American bar association journal*, v. 42, Feb. 1956, p. 137-40.

Sadauskas, Wallace B. Manual of business forms. New York, Office publications co., c1955. 194p. (Bound in *Office*, May 1955, Part 2)

FORMULAS

Johnson, Robert E., and Morris, Doris N. Guide to elementary statistical formulas. New York, McGraw-Hill book co., inc., 1956. 101p.

Snyder, Ralph W. Direct yield formulas for serial bonds. *Accounting review*, v. 30, April 1955, p. 257-67.

FORSTER, ASHLEY

Blueprint for a theory . . . a rejoinder. *Australian accountant*, v. 25, Oct. 1955, p. 435-7.

Break-even analysis—handle with care. *Australian accountant*, v. 25, Nov. 1955, p. 484-9.

How much is enough? in test-checking and sampling of accounting data. *Chartered accountant in Australia*, v. 26, Oct. 1955, p. 206-7.

Nature and scope of internal control. *Internal auditor*, v. 12, Dec. 1955, p. 48-67.

FORSTER, G. W.

Farm organization and management. ed. 3. New York, Prentice-Hall, inc., c1953. 430p.

FORSTER, RICHARD H. AND FROST, OTIS L., JR.

Changes in taxation of life insurance, endowment, and annuity contracts. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 557-621.)

FORSTER, RICHARD H. AND WILLIS, ARTHUR B.

How to draft a partnership buy and sell agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 57-86.)

FORSTER, WILLIAM J.

Historical abstract of hotel accounting. *Transcript*, v. 12, Nov. 1955, p. 1, 6-8.

FORSYTHE, W. GUY

Dependents. *Ohio certified public accountant*, v. 14, Winter 1955, p. 27-31.

Distributions in redemptions of stock. *Ohio certified public accountant*, v. 15, Summer 1956, p. 109-12.

40 QUESTIONS AND ANSWERS ABOUT AUDIT REPORTS

Blough, Carman G., editor. Committee issues booklet about audit reports. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 69.

Guide for bankers. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 609.

40 questions and answers about audit reports. American institute of accountants.

FOSTER, CHANDLER H.

Applying investment trust accounting to the pooled funds of the college. *College and university business*, v. 21, Nov. 1956, p. 47-8.

FOSTER, EMERY M., compiler

See Reason, Paul L., Foster, Emery M., and Will, Robert F., compilers

FOSTER, GEORGE LANE, joint author

See Hartman, Paul J., Henry, E. William and Foster, George Lane

FOSTER, MAJOR B., and others

Money and banking. ed. 4. New York, Prentice-Hall, inc., c1953. 633p.

FOULKE, ROY A.

Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.

Financial statements and ratio analysis. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 7. p. 3-36.)

Fourteen important ratios for 36 manufacturing lines. *Dun's review and modern industry*, v. 66, Dec. 1955, p. 43-5.

Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

FOUNDATIONS

See also Charities

Institutions

Non-profit organizations

Andrews, F. Emerson. Philanthropic foundations. New York, Russell Sage foundation, 1956. 459p.

Kramer, Jay O. Problems in foundation organization and qualification. (In New York university. Institute on federal taxation. *Proceedings of second biennial conference on Problems of the charitable foundation*, May 1955. p. 5-14.)

Price, Don K. Problems of organization and administration. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 203-13.)

Young, George A. Planning and management of charitable foundations—a field for exploration in income and estate tax planning. *Banking*, v. 48, Jan. 1956, p. 58, 111-13. *Trust bulletin*, v. 35, Feb. 1956, p. 36-8.

Accounting

Accounting procedure for charitable trusts. (In *Accountants' handbook*. ed. 4. 1956. Sec. 26. p. 22-6.)

Kane, Robert L., Jr., editor. Examination question and answer on the Smith medical foundation. (Students department) *Journal of accountancy*, v. 101, Jan. 1956, p. 68-70.

Reports and statements

Carskadon, Thomas R. Public reporting of foundation operations. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 183-90.)

Ford foundation. Annual report 1955—October 1, 1954 to September 30, 1955. Dearborn, Mich., Ford foundation. 170p.

Ford foundation. Report for 1954, January 1, 1954 to September 30, 1954. New York, Ford foundation. 114p.

Taxation

Alexander, Donald C. Dealings between individuals and charities. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 101-19.)

Andrews, F. Emerson. Selections from the Internal revenue code of 1954. (In his *Philanthropic foundations*. 1956. p. 388-419.)

Barr, Martin. Tax-exempt foundations. *Journal of accountancy*, v. 101, March 1956, p. 38-43.

Bierman, Jacquin D. Relations with the Internal revenue service. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 25-40.)

Byer, Samuel. Techniques in foundation organization: kinds: qualifications: relations with Internal revenue service. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 1-18.)

Casey, William J. Estate planning by the donor: perpetuating control; provision for family. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 131-41.)

Casey, William J. How to use charitable trust and foundations. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1410-31.)

Casey, William J. How to use foundations in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1141-63.)

Flechner, Melvin S. Charitable foundations and their benefits. *Nebraska law review*, v. 34, May 1955, p. 630-43.

Flechner, Melvin S. How to organize a personal foundation and obtain tax benefits from it. *Journal of taxation*, v. 3, Nov. 1955, p. 264-8.

Greenbaum, Maurice C. Business dealings by charities. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 127-48.)

Greenbaum, Maurice C. Effects of loss of exemption. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 71-7.)

Honeyman, Morton. Charitable foundations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.) *Virginia accountant*, v. 10, Fall 1956, p. 18-25.

Keir, Loyal E. What is a charity: statutory definition; exclusively; lobbying. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 19-46.)

Mahon, James J., Jr., editor. Accumulation of income by tax-exempt foundations. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 77.

Mansfield, Harry K. Foundations: unreasonable accumulations. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 47-60.)

Moser, Richard G. Charitable gifts to foundations. (In New York university. Institute on federal taxation (thirteenth annual institute). 1955. p. 223-32.)

Moser, Richard G. Gifts to charities: assignments, future gifts. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 121-30.)

New York university. Institute on federal taxation; proceedings of second biennial conference on Problems of the charitable foundation, May 1955; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955. 280p.

O'Shea, Carbery. Foundations for individual and corporate purposes. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 261-311.)

Powell, Louis H. Foundations: prohibited activities. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 61-76.)

Ross, Robert B. Foundations established by individuals. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 115-26.)

Sams, Francis W. Control of closely held family corporations through charitable foundations. *American bar association journal*, v. 42, March 1956, p. 278-9.

Sugarman, Norman A. Foundations established for corporate giving. (In New York university. Institute on federal taxation (fourteenth annual institute). 1956. p. 77-113.)

Walsh, Eugene P. What you should know about charitable foundations. (Condensed from *Estate planners quarterly*, June 1955) *Monthly digest of tax articles*, v. 5, Aug. 1955, p. 56-65.

Webster, George D. Federal taxation of business activities by charitable foundations. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955, p. 79-100.)

FOUNDATIONS—Taxation—(Continued)

Weyher, Harry F., and Bolton, Russell K., Jr. Loss of charitable status because of prohibited transactions and unreasonable accumulations. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation, May 1955.* p. 55-70.)

Young, George A. Planning and management of charitable foundations—a field for exploration in income and estate tax planning. *Banking*, v. 48, Jan. 1956, p. 58, 111-13.

FOUNDATIONS of productivity analysis. Gold, Bela.

FOUNDRIES

Doe, Edwin W. Foundry work. New York, John Wiley and sons, c1951. 109p.

Costs

Sears, J. Harold. Comparable "fringe" cost figures for foundries. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 823-30.

Statistics

Foulke, Roy A. Ratios for foundries. (In his *Genesis of the 14 important ratios.* c1955.) (In his *Diversification in business activity.* c1956.)

FOUNDRIES, IRON AND STEEL**Cost accounting**

Merrill, Walter W. Effect of yield in foundry cost estimating. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 750-3.

FOUNDRIES, NON-FERROUS**Cost accounting**

Non-ferrous founders' society, inc. Basic cost principles for non-ferrous foundries. Chicago, Ill., Non-ferrous founders' society, inc. c1954. 44p.

FOUR essays in accounting theory. Bray, F. Sewell.

FOUST, MARY LOUISE

Task for you—a task for me. *Woman C.P.A.*, v. 18, April 1956, p. 11-13.

FOWLER, EARLE B., AND CAREY, JAMES T.

Income tax consequences of partnership agreements under the 1954 Internal revenue code. (Condensed from *Kentucky law journal*, Spring 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 56-60.

FOWLER, NORMAN H.

Accountant's professional liability. *Canadian chartered accountant*, v. 68, May 1956, p. 407-12.

FOX, JOHN F.

Church loans by commercial banks. *Bulletin of the Robert Morris associates*, v. 37, Feb. 1955, p. 155-66; March 1955, p. 205-7.

FOX, JOHN J.

Introduction to electronic accounting equipment. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 16-26.

Inventory pricing for changing economic conditions. *L.R.B. & M. journal*, v. 37, Jan.-March 1956, p. 7-17.

FOYE, ARTHUR B.

Professional standards. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting . . .* 1954. p. 61-71.)

Proposed revision of Treasury circular 230; statements submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.

State society—American institute team. *New York certified public accountant*, v. 26, Jan. 1956, p. 16-17.

FRANCE

Conseil superieur de la comptabilite. This is the French chart of accounts. Paris, Conseil superieur de la comptabilite, 1947. 17p.

Coomber, R. R. Accounts of a French emigre officer. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 69-80.

Foster, Major B., and others. Banking systems of France and the Netherlands. (In their *Money and banking*. ed. 4. 1953. p. 550-81.)

Shoup, Carl S. Taxation in France. *National tax journal*, v. 8, Dec. 1955, p. 325-44.

FRANCHISE TAXES

See Taxation, Franchise, under name of particular state

Taxation, United States, under subheadings: Franchise; States

FRANK, GEORGE W.

Let's develop return-on-investment consciousness. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 200-7.

Providing procedures to make the budget work. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1342-56.

FRANK, RICHARD H., JR.

Procedural aspects of closing agreements and rulings. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 299-307.)

FRANK, WALTER C.

Estate planning: the taxable year. *Taxes—the tax magazine*, v. 34, March 1956, p. 202-6.

Know thy kin. *Taxes—the tax magazine*, v. 33, June 1955, p. 409-13.

FRANKEL, JAMES B.

What to do about renunciation of bequests and related problems. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2191-2211.)

FRANKEL, NATHAN

Techniques in trial of a fraud case: the accountant's role. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 973-9.)

FRANKLIN, WILLIAM H.

Shortcuts in accounting. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 139-42. (1956 conference proceedings)

FRASER, M. J.

Developments in electronic data processing machines. *Cost and management* (Canada), v. 29, Sept. 1955, p. 290-300.

FRATERNAL INSURANCE

See Insurance, Fraternal

FRATERNITIES

See also Societies, associations, etc.

Taxation

Nevitt, Peter K. Tax aspects of gifts to college fraternities. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 754-8.

FRAUD

See also Banks and banking—Fraud and defalcation

Commercial crime
Defalcations
Forgery
Negligence
Professional ethics
Tax evasion

Adlam, George W. Beware! the check artist. *Audit-gram*, v. 32, June 1956, p. 22-3, 26-7.

American institute of accountants. Responsibility of the CPA in tax practice. (In its *Selected readings in tax practice administration*. c1955. Chap. 1.)

Axtmann, Charles F., Jr. Accountant's function and role in a tax fraud case. *Ohio certified public accountant*, v. 15, Winter issue 1956, p. 22-5.

FRAUD—(Continued)

- Balter, Harry Graham. Clinical demonstration of how to handle a tax fraud investigation. *Journal of taxation*, v. 3, Aug. 1955, p. 74-9.
- Balter, Harry Graham. Re-evaluation of tax adviser's role in situations where fraud may be an issue. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* 1955, p. 94-117.)
- Boxleitner, Louis A. Handling of tax fraud cases. *Practical lawyer*, v. 2, April 1956, p. 15-26; May 1956, p. 30-42; Oct. 1956, p. 51-67.
- CPA encounters pressure to falsify withholding data; actual case a warning. *Journal of taxation*, v. 5, Oct. 1956, p. 206-7.
- Cades, Milton. Taxpayers rights in tax fraud cases. *National public accountant*, v. 6, July 1956, p. 6-9.
- Challenge on tax item, by Pat Mullin;—And reply, by Robert S. Holzman. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 19-20.
- Common law prosecutions for revenue fraud. *British tax review*, Sept. 1956, p. 119-25.
- Curry, Howard. Accountant and fraud cases. *National public accountant and PA*, v. 1, Oct. 1956, p. 13-16.
- Davis, John R. Is anybody robbing you? *American business*, v. 26, Aug. 1956, p. 19, 40.
- Dokken, Anthony O. Accent on control; the small bank's solution to internal fraud. *Auditgram*, v. 32, March 1956, p. 7-8.
- Doyle, Edmund D. Searches and seizures and the duty to warn in fraud investigations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 1317-29.)
- Embezzlement and income under the internal revenue code. *Indiana law journal*, v. 30, Summer 1955, p. 487-501.
- Fagerberg, Dixon, Jr., editor. Fraud detection: would you have caught this one? (Practitioners forum) *Journal of accountancy*, v. 102, Oct. 1956, p. 75.
- Fraud at Lloyd's. *Economist* (Eng.), v. 175, April 9, 1955, p. 104-6.
- Gasarch, Joseph M. Criminal liability of accountants. *New York certified public accountant*, v. 26, Feb. 1956, p. 96-9.
- Golding, Kalman A. How to protect taxpayer's constitutional rights in a tax fraud investigation. *Journal of taxation*, v. 5, Aug. 1956, p. 77-8.
- Gray, Robert. Which of these frauds is costing your office money? *Office management*, v. 17, Sept. 1956, p. 34-5, 84.
- Greenside, Myron. Civil fraud cases. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956*.)
- Hamblen, Lapsley W., Jr. Tax enforcement and the taxpayer's rights. *Virginia accountant*, v. 10, Summer 1956, p. 4-10.
- Holmes, Arthur W. Internal auditing; internal control; fraud. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 75-109.)
- Income tax fraud on the state level. (In National tax association. *Proceedings* . . . 1954. p. 107-36.)
- Jonick, Joseph L. How an accountant uncovers false financial statements, concealment of assets. *Credit executive*, v. 28, Aug.-Sept. 1955, p. 8-12.
- Kostelanetz, Boris. Accountant's role in a tax fraud case; the accountant as a defendant. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956*.)
- Krekstein, Herman H. Embezzlement and theft losses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 615-23.)
- Lasser, J. K. How to avoid frauds by employees, customers, and others. (In his *How to run a small business*. ed. 2. 1955. p. 32-49.)
- Lasser, J. K., tax institute. How the Treasury catches tax cheaters. (In its *Handbook of successful tax procedures*. 1956. p. 179-206.)
- Lipton, Paul P. Taxpayer's rights: investigation of tax fraud cases. *American bar association journal*, v. 42, April 1956, p. 325-8.
- Lipton, Paul P. Trends in tax fraud investigations and litigation. *Taxes—the tax magazine*, v. 34, April 1956, p. 267-76.
- Mattisen, Andrew H. Processing of a tax fraud case. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956*.)
- Mino, Fred L. No room for dishonesty. *Horwath hotel accountant*, v. 36, Sept. 1956, p. 2-3, 6.
- Mishler, Leonard J. Deductibility of legal and accounting fees incurred in tax fraud prosecutions. *Intramural law review*, v. 11, Nov. 1955, p. 65-77.
- Morgan, Frederick C. Internal control. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 161-5.)
- National association of bank auditors and comptrollers. Audit counseling service; manual for counselors. Chicago, Ill., National association of bank auditors and comptrollers (1956). 44p.
- National consumer finance association. Internal control procedure—prevention and detection of fidelity losses. Washington, D.C., National consumer finance association (1954). 33p.
- Orrick, Andrew Downey. Enforcement of the securities acts; an address before the Washington society of certified public accountants, Seattle, Washington, July 18, 1956. 9 mimeo. pages.
- Patten, Woolvin. Will Bloch decision make proof of willfulness in fraud cases more difficult? *Journal of taxation*, v. 3, Nov. 1955, p. 306-9.
- Philippine institute of accountants. Ask quick action on claimed CPA malpractices. *Newslette* (Philippine institute of accountants), v. 6, Sept.-Oct. 1955, p. 1, 12.
- Phillips, Arthur E. Prevention of fraud and error. *Transcript*, v. 13, Sept. 1956, p. 1, 6.
- Pratt, Lester A. Embezzlement controls for business enterprises. Baltimore, Md., Fidelity and deposit company of Maryland and the American bonding company of Baltimore, June 1956. 32p.
- Pratt, Lester A. Safeguarding your bank. *Auditgram*, v. 32, Nov. 1956, p. 12-15, 18.
- Redfern, E. K. Weak accounting systems encourage employee frauds. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 46-58.)
- Robinson, Lawrence and May, Eleanor G. Pilferage. (In their *Self-service in variety stores*. c1956. p. 38-40.)
- Rowles, Leonard B. Embezzlement controls and other safeguards for savings and loan associations. Baltimore, Md., Fidelity and deposit company of Maryland and American bonding company of Baltimore, c1956. 39p.
- Scheffer, David. Corporation and the corporate officer as a defendant. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956*.)
- Shaw, Eugene G. What to look for in the typical income tax fraud case. (In National tax association. *Proceedings* . . . 1954. p. 107-12.)
- Sink, J. Moyer. 'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.
- Sparks, George C., Jr. Look at internal control. *Woman C.P.A.*, v. 18, Aug. 1956, p. 14-17.
- Sprague, William. Fraud, the accountant, and internal control. *Journal of accountancy*, v. 100, Sept. 1955, p. 34-9.
- Stettler, Howard F. McKesson and Robbins fraud: a milestone. (In his *Auditing principles*. 1956. p. 663-73.)
- Surety association of America. How much honesty insurance? New York, Surety association of America, c1956. 15p.
- Taylor, Nelson W., III. Tax fraud cases—use of net worth method. (Notes and comments) *North Carolina law review*, v. 33, June 1955, p. 688-97.
- To cooperate or not to cooperate in fraud investigation: 14 rules. *Journal of taxation*, v. 5, Nov. 1956, p. 295-6.
- Waddy, Frank Vincent. Stupidity of crooks. *National public accountant*, v. 6, Sept. 1956, p. 2-3.
- Wald, Leslie H. Net worth theory in fraud cases. (In Denver, University of, and others. *Fifth*

FRAUD—(Continued)

- annual *University of Denver tax institute* . . . 1955, p. 51-65.)
- Williams, Burton L. Use of the net worth method of determining income. (In *Northeastern university. Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Wood, Richard T. Crimes against savings and loan associations. *Society of savings and loan controllers bulletin*, v. 1, Feb. 1956, p. 3-4.
- Yeabsley, Richard. Accountants' liability to third parties. *Australian accountant*, v. 26, May 1956, p. 213-14.
- FRAUD** at Lloyd's. *Economist* (Eng.), v. 175, April 9, 1955, p. 104-6.
- FRAUD**, the accountant, and internal control. Sprague, William.
- FRAZIER, WILLIAM B.**
Tax problems in your law office. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1363-73.
- FRAZIER, R. V.**
Plain speaking. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 31-2.
- FREE, ROBERT L.**
Demonstration appraisal: multi-story factory. (In *Society of industrial realtors. Evaluating industrial real estate*. 1953. p. 57-70.)
- FREE ENTERPRISE**
See Capitalism
- FREE**: 2,000 years' executive experience. *Journal of accountancy*, v. 102, Oct. 1956, p. 8.
- FREEDHEIM, EUGENE H.**
Relationship between accountants and lawyers. *National public accountant*, Nov. 1955, p. 19-23.
Unauthorized practice news, v. 21, Dec. 1955, p. 26-36.
- FREEDMAN, HORACE N.**
Unauthorized practice of law—accountants in the field of federal taxation. *Southern California law review*, v. 28, April 1955, p. 303-13.
- FREEMAN, CHARLES B. E.**
Partnership formation and sale or transfer under the 1954 code. *Tax law review*, v. 11, Nov. 1955, p. 1-28.
- FREEMAN, E. STEWART**
Eliminating the effect of changing price levels on the relation of income to investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 187-99.
Language of accountancy. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 26, 28.
Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.
- FREEMAN, HARROP A.**
Percentage depletion for oil—a policy issue. *Indiana law journal*, v. 30, Summer 1955, p. 399-429.
- FREEMAN, J. CURREN**
Budget as a tool for operating management and control. *N.A.C.A. bulletin*, v. 37, section 3, Aug. 1956, p. 1575-88. (1956 conference proceedings)
- FREEMAN, ROGER A.**
Challenge of federal school building aid. *Tax review*, v. 16, May 1955, p. 19-25.
Property tax system needs radical overhauling to be equitable, effective. *Journal of taxation*, v. 4, June 1956, p. 360-2.
Reporting and interpreting the cost of state government. *Accounting review*, v. 30, April 1955, p. 232-9.
- FREEZE, C. A.**
1954 code still leaves uncertain many questions affecting taxation of livestock. (In *Texas society of certified public accountants. New tax law in action*. c1956. p. 230-41.)

FREIGHT CHARGES

- Culverwell, G. A. Road haulage costing for freight charges. *Cost accountant* (Eng.), v. 34, July 1955, p. 49-55.
- Jacob, George A. Internal audit of transportation procedure and expenditure. *Internal auditor*, v. 13, June 1956, p. 17-29.
- FRENCH, JAMES P.**
Growing importance of internal auditing. *Canadian chartered accountant*, v. 66, Jan. 1955, p. 18-22.
- FRENCH, ROBERT W.**
Educating the tax executive. *Tax executive*, v. 8, Oct. 1955, p. 5-24.
- FRENCH** tax and labor laws. Grosclaude, E., and Maggiolo, Henry L.
- FRESE, WALTER F.**
Accountability for property, stores and movable equipment. (In *Colorado, University of, and others. Proceedings of the second annual Institute of accounting, May 6, 1955. p. 35-50.*)
Development of accounting for management in the federal government. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 3-12.
- FRETER, PAUL L.**
Business income, expenses, and accounting methods. *University of Illinois law forum*, v. 1955, Fall 1955, p. 357-79.
How 1954 code changes effect of corporate reorganization on security holders. *Journal of taxation*, v. 2, Jan. 1955, p. 37-9.
Tax aspects of dissolving a corporation. *Chicago bar record*, v. 37, Oct. 1955, p. 18-23.
- FREY, ALBERT WESLEY**
How many dollars for advertising. New York, Ronald press co., c1955. 164p.
- FREYBURGER, WALTER D.**
Gifts of life insurance—"reversionary interest" bugaboo—contemplation of death—present interest. *Trusts and estates*, v. 94, June 1955, p. 476-80.
How proposed regulations affect taxation of insurance transfers and death benefits. *Journal of taxation*, v. 5, July 1956, p. 44-6.
Tax problems relating to life insurance and annuity contracts. *Insurance law journal*, June 1955, p. 375-98.
- FRIED, MAURICE**
Role of the accountant in estate planning. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 81-4.
- FRIED, STEPHEN**
Short-cut method for simultaneous tax computation. *Accounting review*, v. 30, April 1955, p. 316-19.
- FRIEDBERG, EDWIN P., AND ADELSON, ROBERT**
How to cut individuals' income from interest. (In *Lasser, J. K., and Lasser, J. K., tax institute, eds. Encyclopedia of tax procedures*. 1956. p. 1485-1506.)
- FRIEDLEY, F. RAY**
Cost studies for cost reductions. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 972-81.
- FRIEDMAN, BURTON DEAN**
Punched card primer. Chicago, Ill., Public administration service, c1955. 77p.
- FRIEDMAN, EDWARD**
Nature of local incident of interstate commerce sufficient to justify state taxation. *Tax executive*, v. 7, Jan. 1955, p. 5-18.
- FRIEDMAN, JOEL IRVING, joint author**
See Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving

FRIEDMAN, MORRIS R.

Divisive corporate reorganizations under the 1954 code. *Tax law review*, v. 10, May 1955, p. 487-529.

Lease or purchase of equipment: sale and leaseback. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1427-66.)

FRIEDMAN, WILBUR H., AND MICHAELSON, ARTHUR M.

How to plan for the income of an estate. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1541-78.)

FRIEDMAN, WILBUR H., AND SILBERT, GERALD

Recapitalizations—exchanges of stock, securities and property of the same corporation under the Internal revenue code of 1954. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 533-46.)

FRIEDRICH, CHARLES H.

Problems relating to manufacturers' excise taxes. *Arthur Young journal*, v. 3, April 1956, p. 9-18. *Internal auditor*, v. 13, Dec. 1956, p. 28-36.

FRINGE benefit for executives and other high-salaried employees. *L.R.B. & M. journal, Tax supplement*, v. 1, Aug. 15, 1955, p. 1-2.**FRINGE BENEFITS**

See also Pensions and benefit plans

Profit sharing

Stock options

Stock purchase

Taxation, United States—Employee benefits

American business. Fringe benefits for executives. *American business*, v. 26, March 1956, p. 27-30.

American newspaper publishers association. Questionnaire on cost of fringe benefits. Chicago, Ill., American newspaper publishers association, 1955.

Canary, Hal. Fringe benefits to employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 465-76.)

Casey, William J. Fringe benefits for executives. (In his *Executive pay plans*. c1956. p. 164-77.)

Chamber of commerce of the United States. Fringe benefits 1953. Washington, D.C., Chamber of commerce of the United States, 1954. 32p.

Cost of fringe benefits to electric companies. *Public utilities fortnightly*, v. 56, Sept. 15, 1955, p. 418-24.

Fringe benefit for executives and other high-salaried employees. *L.R.B. & M. journal, Tax supplement*, v. 1, Aug. 15, 1955, p. 1-2.

Garvin, O. Raymond. Fringe benefits. *Auditgram*, v. 32, Jan. 1956, p. 12-15.

Gordon, Emanuel L. Health and welfare plans—other fringe benefits. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 521-32.)

Hunter, L. B. What are your costs for and the future of fringe benefits. (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 25-8.)

Jacobs, S. Ralph. Glamorous fringe benefits. (Condensed from *Boston university law review*, Spring 1956) *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 30-47.

Keaton, Homer W. Advising clients how to arrange employee benefits with tax benefit. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 61-71.)

King, John L. Deferred compensation and other fringe benefits. *Michigan state bar journal*, v. 35, March 1956, p. 69-84.

Landman, J. Henry. Taxability of fringe benefits. *Taxes—the tax magazine*, v. 33, March 1955, p. 173-90.

Pape, Moritz E. How to estimate the costs of fringe benefits. *Management methods*, v. 7, Feb. 1955, p. 13-16.

Sears, J. Harold. Comparable "fringe" cost figures for foundries. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 823-30.

Seiler, Robert E. Analyzing the impact of fringe wages on production costs. *Newspaper controller*, v. 9, July 1956, p. 4-5.

Seiler, Robert E. Fringe wages and production costs. *Cost and management* (Canada), v. 30, Feb. 1956, p. 59-66.

FRIOU, ROBERT E.

Review of recent significant tax cases and rulings of the past year relating to doing business and interstate commerce. *Tax executive*, v. 8, Jan. 1956, p. 149-61.

Taxation of interstate business still confused despite Spector and other cases. *Journal of taxation*, v. 5, Sept. 1956, p. 168-71.

FRISBEE, IRA N.

Conflicts in accounting for income and accounting for income taxes. (In Colorado, University of, and others. *Proceedings of the second annual institute of accounting*, May 6, 1955. p. 69-85.)

Ethical considerations in rendering management services. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 19 typewritten pages.

FRISCHE, MARK, joint author

See Fawzy, Abdel, Martin, James W., and Frische, Mark

FROM different viewpoints: income tax services by accountants and banks discussed. *Accountants journal* (Eng.), v. 48, July 1956, p. 195-6.**FROM** different viewpoints: should accountants hold insurance agencies? *Accountants journal* (Eng.), v. 48, Nov. 1956, p. 315-16.**FROM** different viewpoints: should we have registration? *Accountants journal* (Eng.), v. 48, Dec. 1956, p. 335-7.**FROST, OTIS L., JR., joint author**

See Forster, Richard H., and Frost, Otis L., Jr.

FROZEN FOOD

See Food, Frozen

FROZEN FOOD LOCKERS

See Cold storage lockers

FROZEN MEALS

See Food, Frozen

FRUIT AND VEGETABLE CANNING

See Canning and preserving

FRUIT AND VEGETABLE WHOLESALERS**Statistics**

Foulke, Roy A. Ratios for wholesalers of fruits and produce, fresh. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

FRUIT GROWERS

See also Agriculture

Taxation

Casey, William J. Citrus groves. (In his *Tax sheltered investments*. c1955. p. 131-8.)

Lasser, J. K., tax institute and Cunnion, John D. Investments with unusual tax protection—citrus. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 21-2.)

FRUTKIN, ARNOLD W.

Bargaining on pensions. (In Bureau of national affairs. *Pensions and profit sharing*. ed. 2. c1956. p. 211-40.)

FUCHS, RALPH F.

Hoover commission and Task force reports on legal services and procedure. *Indiana law journal*, v. 31, Fall 1955, p. 1-44.

FUEL OIL

See Oil trade

FUEL RETAILERS**Statistics**

Accounting corporation of America, Feed-fuel-oil dealers. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)

FULLER, HOFFMAN FRANKLIN

Tax results of stockholder advances and guaranty payments. (Comments) *Tulane law review*, v. 29, June 1955, p. 775-84.

FULLERTON, CHARLES W.

Internal accountant reporting to management. *Co-operative accountant*, v. 9, Summer 1956, p. 19-23.

FULTON, MAURICE

Plant location—1964. *Harvard business review*, v. 33, March-April 1955, p. 40-50.

FULTON BAG AND COTTON MILLS

Briloff, Abraham J. Supreme court finds ordinary income in futures related to business income. *Journal of taxation*, v. 4, March 1956, p. 140-2.

FUNCTION and design of company annual reports.
Chambers, R. J.**FUNCTIONAL OR RESPONSIBILITY ACCOUNTING**

Ailman, Harry B. Basic organizational planning to tie in with responsibility accounting. (In Thomas, William E., ed. *Readings in cost accounting, budgeting, and control*. c1955. p. 90-100.)

Hutchinson, P. H. Functional accounting. *Systems and procedures quarterly*, v. 7, May 1956, p. 3-7.

Sawin, H. S. Controlling costs through responsibility reporting. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . 1956. p. 285-93.)

Sawin, H. S. Cost tool—responsibility reporting. *American gas association monthly*, v. 38, July-Aug. 1956, p. 29-30, 52.

FUNCTIONS and services of taxpayer research organizations. (In National tax association. *Proceedings* . . . 1955. p. 370-93.)**FUND raising and accounting.** International business machines corporation.**FUND-RAISING ORGANIZATIONS***See* Charities

Clubs

Community chests

Non-profit organizations

Societies, associations, etc.

FUNDAMENTAL accounting principles. Pyle, William W.**FUNDAMENTAL accounting theory and practice.** Tunick, Stanley B., and Saxe, Emanuel.**FUNDAMENTALS of accounting.** Mackenzie, Donald H.**FUNDAMENTALS of auditing.** Mautz, R. K.**FUNDAMENTALS of private pensions.** McGill, Dan M.**FUNDED DEBT***See* Bonds

Debt—Funded

FUNDS*See also* Reserves

Sinking funds

Statements, Financial—Funds

Accounting

Dick, Walter W. B. Is fund accounting necessary? (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 21-8.)

Fund accounting and reporting (governmental and institutional). (In *Accountants' handbook*. ed. 4. 1956. Sec. 25. p. 26-53.)

Kuntz, Charles A. Institutions. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 153-7. (1955 conference proceedings)

Agency

Tenner, Irving. Trust and agency funds. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 147-61.)

Bond

Tenner, Irving. Bond funds. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 88-100.)

Endowment

Ellis, Samuel E. Control of endowment funds and income therefrom. *New York certified public accountant*, v. 25, July 1955, p. 397-9.

Funkhouser, Robert D. Application of investment trust accounting to consolidated endowment funds. (Paper presented at the Eastern association of college and university business officers, November 29, 1953) 21 mimeo. pages.

Government

Mikesell, R. M. General funds—general operation, revenue accounting; bond funds; sinking funds; trust and agency funds; working capital funds; special assessment funds; utility or other enterprise funds. (In his *Governmental accounting*. rev. ed. 1956. p. 70-374.)

Industrial

See Funds—Revolving

Municipal

Mikesell, R. M. General funds—general operation, revenue accounting; bond funds; sinking funds; trust and agency funds; working capital funds; special assessment funds; utility or other enterprise funds. (In his *Governmental accounting*. rev. ed. 1956. p. 70-374.)

Mutual

See also Investment companies and trusts

Casey, William J. Mutual funds. (In his *Tax sheltered investments*. c1955. p. 71-81.)

Ewart, David C. Principal and income problems of trustees with mutual fund dividends. *Trusts and estates*, v. 95, Nov. 1956, p. 1025-8.

Revolving

Bordner, H. W. Department of defense views on cost basis of accounting in financial control. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 4-21.

Harris, Walter O. Revolving funds. (In his *Municipal public works cost accounting manual*. c1955. p. 39-40.)

Kohler, Eric L., and Wright, Howard W. Revolving funds. (In their *Accounting in the federal government*. 1956. p. 214-27.)

Kriebel, H. A. Army industrial fund—an introduction. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 9-12.

Sinking

See Sinking funds

Trust

American bankers association. Common trust funds; a handbook on their purposes, establishment, and operation. ed. 3. New York, American bankers association, Trust division, c1956. 195p.

Curtis, Charles P. Modern prudent investor; how to invest trust funds. (December 1954) Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1954. 130p.

Rankin, Weston. Accounting for common trust funds. *Trusts and estates*, v. 94, June 1955, p. 539-43. *Auditgram*, v. 32, Feb. 1956, p. 34-6, 38-9.

Tenner, Irving. Trust and agency funds. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 147-61.)

FUNDS—Trust—(Continued)

Wood, J. Harry. Common trust funds. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 364-80.

Zukoski, Charles F., Jr. Redesign for common trust funds; changes in law and regulations urged to extend their use. *Trusts and estates*, v. 95, Sept. 1956, p. 782-8.

United

United community funds and councils of America. Accounting for community chests and united funds—principles and methods. rev. 1956. New York, United community funds and councils of America, 1956. 33p.

Welfare

American federation of labor. Guides for administration of health and welfare funds. Washington, D.C., American federation of labor, 1955. 7p.

Employee welfare funds; letters from James E. Murray and Nelson H. Cruikshank. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25.

Erb, Hester Ellen. Accounting challenge in employee welfare funds. *Journal of accountancy*, v. 100, Aug. 1955, p. 31-43.

Erb, Hester Ellen. Organization, administration, and accounting procedures of a medium-sized employee welfare fund. *Illinois certified public accountant*, v. 3, March 1955, p. 7-18.

How to guard your employees and your company against welfare-fund scandals. *Factory management and maintenance*, v. 113, Feb. 1955, p. 100-2.

FUNDS FLOW STATEMENT

See Statements, Financial—Funds

FUNDS STATEMENT

See Statements, Financial—Funds

FUNDS statement and its use by analysts. Horngren, Charles T.

FUNERAL DIRECTORS

See Undertakers

FUNK, ERNEST M., AND IRWIN, M. RICHARD Hatchery operation and management. New York, John Wiley and sons, inc., c1955. 349p.

FUNKHOUSER, ROBERT D.

Application of investment trust accounting to consolidated endowment funds. (Paper presented at the Eastern association of college and university business officers, November 29, 1953) 21 mimeo. pages.

FUR FARMING**Accounting**

Baffled by bookkeeping? *American fur breeder*, July 1955, p. 12-14.

FURNITURE MANUFACTURERS**Cost accounting**

Southern furniture manufacturers' association. Cost accounting manual for furniture manufacturers. May 1955. High Point, N.C., Southern furniture manufacturers' association, c1955. 75p.

Costs

Noltmeyer, Vincent E. Improving cost estimates for quoting wood product prices. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1310-19.

Statistics

Foulke, Roy A. Ratios for furniture manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

FURNITURE RETAILERS**Accounting**

National retail furniture association. How to compute capital requirements for financing accounts receivable. Chicago, Ill., National retail furniture association, no date. 8p.

National retail furniture association. How to keep the books that keep you on the road to profit; your step-by-step guide to operating your NRFA uniform accounting system. Chicago, Ill., National retail furniture association, c1955. 55p.

Inventories

National retail furniture association. A-B-C's of perpetual inventory records—plus some ideas on sales analysis to help smaller stores grow profitably. Chicago, Ill., National retail furniture association, no date. 7p.

Statistics

Accounting corporation of America. Furniture and appliance stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 26-31.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 26-31.)

Dun and Bradstreet, inc. Juvenile furniture stores—operating results in 1954. New York, Dun and Bradstreet, inc., Sept. 1955. 1 sheet.

Foulke, Roy A. Ratios for furniture retailers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

National cash register company. Furniture stores. (In its *Expenses in retail businesses*. (1955). p. 23, 24.)

National retail furniture association. Looking back so you can plan ahead, 1945-1954. Chicago, Ill., National retail furniture association, c1955. Tables.

National retail furniture association. 1954 furniture store operating experiences; 22nd annual report. Chicago, Ill., National retail furniture association, c1955. 32p.

National retail furniture association. 1955 furniture store operating experiences; 23rd annual report. Chicago, Ill., National retail furniture association (1956). 32p.

FURNITURE WAREHOUSES

See Warehouses

FUTURES

See also Cotton futures

Grain futures

Hedging

Wool futures

Briloff, Abraham J. Supreme court finds ordinary income in futures related to business income. *Journal of taxation*, v. 4, March 1956, p. 140-2.

GAA, CHARLES J.

Experiment in staff training: the advanced training center of the Internal revenue service. *Accounting review*, v. 30, Jan. 1955, p. 28-36.

Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1070-1100.)

GABEL, JOHN

Trends in negotiated pension plans. *Institute of newspaper controllers and finance officers bulletin*, June 1955, p. 3-5.

GABLE, RICHARD W., joint author

See Koontz, Harold and Gable, Richard W.

GABRIELSON, C. C.

How can the audit report be made more meaningful to management. (Address at University of Colorado, Third annual Institute on accounting, April 24, 1956) 16 typewritten pages.

Management services by CPA's. *California certified public accountant*, v. 23, May 1956, p. 21-5.

GAINER, W. D., joint author

See Campbell, J. D., and Gainer, W. D.

GAINES, COLLINS

Looking backward. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 25-6.

GALARDI, WILLIAM L.

How are you enjoying your exemptions? *Transcript*, v. 12, Oct. 1955, p. 1, 6-7.

Public accounting aids to hospital administration. (Address before the Council on financial management of the Catholic hospital association, Atlanta, Georgia, September 11, 1955) 9 mimeo. pages.

GALE RESEARCH COMPANY

Encyclopedia of American associations—1956; a guide to the trade, business, professional, labor, scientific, educational, fraternal and social organizations of the United States. Detroit, Mich., Gale research co., c1956. 306p.

GALLAGHER, RUSSELL B.

Risk management: new phase of cost control. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 75-86.

GALLANTIER, A. J.

Project costing in a research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 30-7.

GALLOWAY, A. L.

Education and training for professional accountancy in South Africa. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress*, 22-25 March 1955. p. 1-8.)

GALLOWAY, H. S.

Paper grade cost accounting. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 62-8.)

GALT CASE

Gift and income taxes on assignment of right to future contingent income. (Condensed from *University of Illinois law forum*, Spring 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 35-8.

GALVIN, CHARLES O.

Applied legal training: an experiment in legal education. *American bar association journal*, v. 41, Dec. 1955, p. 1133-5.

Federal stamp taxes on oil and gas transactions. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 585-609.)

GALVIN, CHARLES O., joint author

See Young, Andrew B., and Galvin, Charles O.

GAMBOA, RALPH M.

Language barrier. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 22.

GAMET, DONALD M.

Our place in estate planning. (*The*) *Arthur Andersen chronicle*, v. 16, July 1956, p. 180-91.

GAMMEL v. ERNST

Accountants' liability. (News report) *Journal of accountancy*, v. 100, Nov. 1955, p. 7-8.

Halladay, Henry. Accountants' liability. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19-20.

Minnesota. Supreme court. Hans N. Gammel, appellant, v. Ernst and Ernst et al respondents, no. 36433, Supreme court of Minnesota, July 15, 1955. *North western reporter*, Nov. 9, 1955, p. 364-70.

Recent court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50, 54.

GAMORAN, A. C.

Electronic data processing for the hotel. *Transcript*, v. 13, Oct. 1956, p. 1, 6-7.

GANLEY, JOHN P.

Opportunity for profits. *Internal auditor*, v. 12, Dec. 1955, p. 13-17.

GANNON, HAROLD E., JR.

Methods of measuring and controlling distribution costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 931-9.

GANTER, R. L.

Internal control applications. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 27-45.)

GARAGES**Statistics**

Accounting corporation of America. Garage operations. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 73-6.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 73-6.)

National cash register company. Garages. (In its *Expenses in retail businesses*. (1955). p. 23.)

GARBADE, WILLIAM H.

What management expects of the accountant. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 26-8.)

GARBARINO, ROBERT P., AND GLANCEY, JOSEPH R.

Municipal corporations—exemption from taxation—proprietary versus governmental functions. *Villanova law review*, v. 1, Jan. 1956, p. 79-96.

GARCIA, LE VERNE W.

Tax accounting problems of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 117-20.)

GARDNER, ANNESTA R.

What is operations research? *Dun's review and modern industry*, v. 66, Dec. 1955, p. 46-7.

GARDNER, FRED V.

Budgetary controls and operating breakeven point in industry. (In Insurance accountants association. *Proceedings* . . . 1954. p. 16-24.)

Profit management and control. New York, McGraw-Hill book co., inc., 1955. 285p.

Variable budget control. *Retail control*, v. 24, Dec. 1955, p. 21-32.

GARDNER, GEORGE J.

New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.

GARDNER, GORDON F.

Role of the firm in professional development. *Price Waterhouse review*, v. 1, March 1956, p. 26-32. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 18-22.

GARDNER, HARVEY

Automobile repair shops. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 86-97.)

GARDNER, MARSHALL C.

Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

GARFUNKEL, LOUIS X.

Sandwich shops, drive-ins and diners; how to start and operate them successfully. New York, Greenberg: publisher, c1955. 262p.

GARLAND, JOSEPH D., AND GARRITY, JAMES L.

Federal death tax and how to live with it. *St. John's law review*, v. 30, Dec. 1955, p. 1-34.

GARLOCK, FRED L., joint author

See Botts, Ralph R., and Garlock, Fred L.

GARNER, RICHARD H.

Income and estate taxation of annuities. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 265-90.)

Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)

GARNER, S. PAUL

Education of professional accountants. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 18-26.)

More cheers for Cannon. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

Valuations of inventories. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 305-28.)

GARRETT, RAY AND GARRETT, RAY, JR.

Financing a small business corporation. *Practical lawyer*, v. 2, Feb. 1956, p. 23-38.

GARRITY, JAMES L., joint author

See Garland, Joseph D., and Garrity, James L.

GARTLEY, HAROLD M.

Financial public relations and the controller. *Controller*, v. 24, June 1956, p. 263-5, 289.

GARTNER, SAMUEL

Take your eyes into account. *New York certified public accountant*, v. 25, April 1955, p. 212-16.

GARVIN, O. RAYMOND

Fringe benefits. *Auditgram*, v. 32, Jan. 1956, p. 12-15.

GARWOOD, JOHN D.

Kansas citizens examine their property tax. *National tax journal*, v. 9, Sept. 1956, p. 258-67.

GAS

See also Public utilities

Accounting

American gas association. Compendium committee report 1954. New York, American gas association. not paged.

Dixon, George F. Controlling general equipment. *American gas association monthly*, v. 37, March 1955, p. 15-17.

Edison electric institute and American gas association. Proceedings, National conference of electric and gas utility accountants, New York, April 7, 8, 9, 1952. New York, Edison electric institute—American gas association, June 1952. 650p.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.

Edison electric institute and American gas association. Proceedings of National conference of electric and gas utility accountants, New York, April 16-18, 1956. New York, Edison electric institute. 415p.

Henry, W. W. Accounting for gas metering installations. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 401-4.)

Hess, George M. Accounting for contribution in aid of construction. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 391-9.)

National association of railroad and utilities commissioners. Interpretations of uniform system of accounts for gas utilities (including all interpretations issued by the Committee on accounts and statistics). Washington, D.C., National association of railroad and utilities commissioners (no date). not paged.

Toder, E. Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-52.)

Wendel, J. W. Tennessee gas transmission company machine accounting procedure for station addition projects. (In Edison electric institute and Ameri-

can gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 526-79.)

Costs

Davidson, Ralph Kirby. Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.

Rates

Davidson, Ralph Kirby. Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.

Societies, associations, etc.

American gas association. Proceedings, 1954. New York, American gas association. 879p.

American gas association. Proceedings, 1955. New York, American gas association. 1198p.

Taxation

See Public utilities—Taxation

GAS, NATURAL**Costs**

Hunter, E. E. Determination of gas production cost. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 7-15.)

GASARCH, JOSEPH M.

Criminal liability of accountants. *New York certified public accountant*, v. 26, Feb. 1956, p. 96-9.

GASOLINE MARKETING

See Oil trade

GASOLINE SERVICE STATIONS

See Automobile service stations

GASOLINE TAX

Brown, Bradley. Administration of municipal cigarette and gasoline taxes. *Municipal finance*, v. 27, May 1955, p. 149-55.

GAUDION, DONALD A.

Distribution cost control with particular reference to sales compensation. *Controller*, v. 23, March 1955, p. 113-15.

GAUMNITZ, R. K., AND BROWNLEE, O. H.

Mathematics for decision makers. *Harvard business review*, v. 34, May-June 1956, p. 48-56.

GAWNE, SAMUEL E.

Tax consequences of the reservation of powers in the intervivos trust. *Michigan state bar journal*, v. 35, March 1956, p. 39-48.

GAYLE, WILLIAM T.

Training staff accountants. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part. 1. p. 93-106.)

GAYNOR, EDWIN W.

Application of statistical sampling techniques to auditing. *Internal auditor*, v. 13, Dec. 1956, p. 11-27.

Modern sampling technique. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 13-21.

Reliability of sampling plans in auditing. *Accounting review*, v. 31, April 1956, p. 253-7.

GEARHART, HAROLD R.

Integration of Treasury and agency accounts. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 32-40.

GEE, EDWARD F.

Banking on accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 44-7. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 193-8.

Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.

GEE, ROBERT S.

Inclusion of employee stock options in gross income. *Oklahoma law review*, v. 8, May 1955, p. 249-55.

GEIRINGER, HARRY L.

Historical methods of assessment and taxation. *Accounting seminar*, v. 10, Dec. 1955, p. 20-4.

GELBERG, FREDERICK

Court holding Cumberland situation: liquidation as an incident to sale of assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*). 1955. p. 605-22.)

GELBERG, FREDERICK, joint author

See Cohen, Edwin S., and others

GELBERT, JAMES E.

Mahon, James J., Jr., editor. New section 304 as estate planning aid. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 82.

Preferred stock bail-outs under the new law. (In New York university. *Institute on federal taxation (thirteenth annual institute)*). 1955. p. 597-604.)

GELFAND, SIDNEY

"Claim of right" doctrine. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 726-42.

"Wilcox" or "Rutkin"—is the fog lifting? *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 109-14.

GELLEIN, OSCAR S.

Decreasing-charge concept. *Journal of accountancy*, v. 100, Aug. 1955, p. 56-61.

GEMMILL, KENNETH W.

Appraisal of the Internal revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 36-9.

GEMMILL, ROBERT F.

Effect of the capital gains tax on asset prices. *National tax journal*, v. 9, Dec. 1956, p. 289-301.

GENERAL ACCOUNTING OFFICE

See United States. General accounting office

GENERAL APTITUDE TEST BATTERY

Beamer, George C., and Rose, Tom. Use of the GATB and the AIA tests in predicting success in courses in accounting. *Accounting review*, v. 30, July 1955, p. 533-5.

GENERAL ELECTRIC COMPANY

Controllershship foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllershship foundation, inc., c1955. 63p.

Knight, R. L. Internal audit aspect of the General electric training program. *Internal auditor*, v. 13, June 1956, p. 30-9.

GENERAL FOODS CORPORATION

Curran, N. J., Jr. Coordinating budgets with forecasting. (In American management association. *Charting the company's future*. c1954. p. 32-43.)

GENERAL ledger accounting on punched cards. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 30-9.)

GENERAL MOTORS CORPORATION

How to get refund on excise tax paid on warranty price under GM decision. *Journal of taxation*, v. 2, June 1955, p. 347.

Standard accounting system manual. Celina, Ohio, Reynolds and Reynolds co., c1954. various paging.

GENERAL recognition of accountancy as a profession. Tourtellot, Arthur B.

GENERAL rules and regulations under the Investment company act of 1940, as in effect May 1, 1955. United States. Securities and exchange commission.

GENERAL rules and regulations under the Securities act of 1933, as in effect July 2, 1956. United States. Securities and exchange commission.

GENERAL rules and regulations under the Securities exchange act of 1934, as in effect January 3, 1955. United States. Securities and exchange commission.

GENERAL rules and regulations under the Securities exchange act of 1934, as in effect November 1, 1956. United States. Securities and exchange commission.

GENERAL rules of practice before the commission in proceedings under the Interstate commerce act. United States. Interstate commerce commission.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

See Accounting—Principles and standards

GENESIS of the 14 important ratios. Foulke, Roy A.

GEOGHEGAN, R. S.

Fagerberg, Dixon, Jr., editor. Where variety is not the spice of life. (Practitioners forum) *Journal of accountancy*, v. 102, July 1956, p. 83-4.

Simplification and classification as a tool of management. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 100-8.)

GEORGE, JAMES B.

Organizing timekeeping for reliability. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 386-9.

GEORGIA, UNIVERSITY OF, and others

Accounting institute and estate planning institute, Athens, Georgia, November 30-December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (*Bulletin of the University of Georgia*, v. 56, no. 8)

1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)

GEORGIA BANKERS ASSOCIATION

Georgia, University of, and others. Accounting institute and estate planning institute. Athens, Georgia, November 30-December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (*Bulletin of the University of Georgia*, v. 56, no. 8)

Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)

GEORGIA BAR ASSOCIATION

Georgia, University of, and others. Accounting institute and estate planning institute. Athens, Georgia, November 30-December 2, 1955; present-

GEORGIA BAR ASSOCIATION—(Continued)

ed in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (*Bulletin of the University of Georgia*, v. 56, no. 8)

Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Carey, John L. Address to the Georgia society of CPA's convention, Rome, Georgia, May 27, 1955. *Bulletin* (Georgia society of certified public accountants), v. 23, Nov. 1955, p. 1, 3-9.

Georgia, University of, and others. Accounting institute and estate planning institute, Athens, Georgia, November 30-December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (*Bulletin of the University of Georgia*, v. 56, no. 8)

Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)

GEORGIA STATE ASSOCIATION OF LIFE UNDERWRITERS

Georgia, University of, and others. Accounting institute and estate planning institute, Athens, Georgia, November 30-December 2, 1955; presented in cooperation with the Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, April 15, 1956. 152p. (*Bulletin of the University of Georgia*, v. 56, no. 8)

Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5)

GERALD, M. (SISTER)

National cash register company. Complete manual of accounting procedures for a general hospital. Dayton, Ohio, National cash register co. (1957?). 127p.

GERBER PRODUCTS COMPANY

Anway, Hart. Cost accounting at Gerber's. *Woman C.P.A.*, v. 17, Oct. 1955, p. 7.

GERHART, EUGENE C.

Noble profession: a panorama of law office practice. *American bar association journal*, v. 41, March 1955, p. 213-16.

GERMANY

Mann, Everett J. Accounting in West Germany. *Journal of accountancy*, v. 102, Sept. 1956, p. 57-62.

GERRITY, HARRY J.

How much does the government own and operate? *Buildings*, v. 55, Sept. 1955, p. 44-7.

GESICK, EDWARD J.

Cost controls for research. *Controller*, v. 24, April 1956, p. 165-8.

GESSNER, STEPHEN G., JR.

Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 42.)

GETTING the most from product research and development. American management association.**GETZ, JOSEPH**

Analysis of the results of the AIA survey of audit reports submitted to banks. *New York certified public accountant*, v. 25, March 1955, p. 154-8.

GHSQUIERE, CHARLES J.

Democratic internal auditing. *Internal auditor*, v. 12, Sept. 1955, p. 30-6.

GIANCOLA, FRANK V.

Auditor's opinion on financial statements of single proprietor or partnership. *Arthur Young journal*, v. 4, Oct. 1956, p. 12-17.

GIBALA, EDWARD S.

Municipal finance officers association of the United States and Canada. Federal tax considerations in retirement system operations, by Edward S. Gibala. Chicago, Ill., Municipal finance officers association of the United States and Canada, Aug. 16, 1956. 20p. (*Special bulletin 1956C*)

GIBB, EDGAR W.

Uniform accounting for blue printers. *Hadley service bulletin*, Oct. 1956. 4p.

GIBBONS, JAMES

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

GIBBONS, WILLIAM J.

Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1206-49.

GIBBS, GEORGE

Manual for mission treasurers. ed. 2. Los Angeles, Calif., Protestant Episcopal church in the Diocese of Los Angeles, November 1, 1954. 39p. plus forms.

GIESEN, O. KARL

Guest records for the smaller hotel or residence club. *Hadley service bulletin*, May 1956, p. 1-6.

GIESLER, HERBERT C.

Analysis and control of factory labour costs. *Cost and management* (Canada), v. 29, April 1955, p. 139-50.

GIFT AND DECORATIVE ACCESSORIES ASSOCIATION

Picchione, Nicholas. Simplified weekly business record; a complete bookkeeping record especially designed for use by the retailer. New York, Gift and decorative accessories association, c1955. not paged.

GIFT and income taxes on assignment of right to future contingent income. (Condensed from *University of Illinois law forum*, Spring 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 35-8.

GIFT SHOPS**Accounting**

Picchione, Nicholas. Simplified weekly business record; a complete bookkeeping record especially designed for use by the retailer. New York, Gift and decorative accessories association, c1955. not paged.

GIFT SHOPS—(Continued)**Statistics**

Accounting corporation of America. Gift and novelty shops. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 57, 59.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 57, 59.)

GIFT tax. Craven, George.

GIFTS

See also Taxation, United States—Gifts

GILBERT, HARRY

Machine made property management records. *Buildings*, v. 55, Dec. 1955, p. 26-7.

GILBERT, JOHN J., joint author

See Gilbert, Lewis D., and Gilbert, John J.

GILBERT, LEWIS D.

Dividends and democracy, with a foreword by Senator Paul H. Douglas. Larchmont, N.Y., American research council, c1956. 242p.
Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

GILBERT, LEWIS D., AND GILBERT, JOHN J.
Fifteenth annual report of stockholders activities at corporation meetings. New York, The authors, 195? 203p.
Sixteenth annual report . . . 1955. 261p.

GILBERT, W. S.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

GILCHRIST, W. R.

What's new in internal auditing. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 37-40.)

GILKISON, W. S.

Aspects of internal control. *Accountants' journal* (N.Z.), v. 34, Oct. 1955, p. 113-15.
Staff problems on large audits. *Accountants' journal* (N.Z.), v. 34, July 1956, p. 441-2.
Verification of stock-in-trade. *Accountants' journal* (N.Z.), v. 34, Nov. 1955, p. 138-45, Dec. 1955, p. 174-9.

GILL, BERTRAM E.

Mahon, James J., Jr., editor. Error on Form 1040; individual dividends received credit. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 85.
Mahon, James J., Jr., editor. Limit on individual dividend credit in alternative computation. (Tax clinic) *Journal of accountancy*, v. 99, April 1955, p. 81.

GILLIAM, J. DUANE

Some effects of nonrecognized losses on corporations and their shareholders. *North Carolina law review*, v. 35, Dec. 1956, p. 31-62.

GILLMAN, MARGARET

Accountant and the church. *Woman C.P.A.*, v. 18, Aug. 1956, p. 9, 18.

GILMAN, FREDERICK S.

Current problems in criminal tax fraud. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 749-56.

GILMAN, STEPHEN

How to use charting in business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 99-127.)

GILMASTER, DOUGLAS R.

Cents-less accounting makes sense. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 307-13.

GILMER, L. D.

Acquiring and disposing of treasury stock. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 878-98.)

GILMORE, RALPH M., JR.

Automatic data processing—concept and application. *Journal of machine accounting systems and management*, v. 6, Sept. 1955, p. 3, 5-6, 16.
Inventory warehouse control. *Controller*, v. 24, June 1956, p. 274, 276-7.

GILMOUR, A. W.

Income tax and your business. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 77-80.

GIMPEL, BRUNO

Accounting profession in Italy. (The) *Arthur Andersen chronicle*, v. 16, April 1956, p. 124-8.

GINDOFF, DAVID

Getting the most out of manual methods and devices. *Hadley service bulletin*, Aug. 1956, p. 1-8.

GLADSON, J. W.

Financial bases for research budget planning. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1138-43.

GLADSTONE, BERNARD, joint author

See Mandel, H. Robert and Gladstone, Bernard

GLANCEY, JOSEPH R., joint author

See Garbarino, Robert P., and Glancey, Joseph R.

GLANDER, C. EMORY

Ohio taxation of the personal property of farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 89-98.

GLASS BANGLES

See Bangles

GLASS CONTAINERS

See Bottle manufacturers
Containers

GLASS JOBBERS**Cost accounting**

Flat glass jobbers association and Mirror manufacturers association. Cost accounting manual for flat glass jobbers and mirror manufacturers. Chicago, Ill., Flat glass jobbers association, c1951. 248p.

GLASS RETAILERS**Statistics**

Accounting corporation of America. Paint, glass and wallpaper stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 79-80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 79-80.)
National cash register company. Paint, glass and wallpaper stores. (In its *Expenses in retail businesses*. (1955). p. 33.)

GLASSCO, J. GRANT

Accounting in a modern world. *Canadian chartered accountant*, v. 66, April 1955, p. 206-14.
Review of the profession. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 375-86.
State of the profession. (Address presented at the 53rd annual meeting of the Canadian institute of chartered accountants, held at the Royal York, Toronto) 16 mimeo. pages.

GLASSMOYER, THOMAS P.

Terminable interest and the marital deduction. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 393-407.)

GLAVEY, THOMAS F.

Insurance program for banks. *Auditgram*, v. 32, March 1956, p. 18-20, 22-3.

GLAZIER, LOUIS J., KOSSAR, BERNARD R., AND MURPHY, JOSEPH HAWLEY

View of the new tax law. *Syracuse law review*, v. 6, Fall 1954, p. 45-69.

GLEASON, CHARLES H.

Sales statistics and inventory control—a manual method. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1689-98.

GLEICK, DONEN

Defense supply contracts; how to do business with the government, some of the problems involved, and procedures for working them out. *Practical lawyer*, v. 2, Jan. 1956, p. 11-23.

GLEICK, HARRY S.

Corporate reorganization under Chapter X of the Bankruptcy act. *Practical lawyer*, v. 1, Dec. 1955, p. 55-65.

GLENDINNING, R.

Electronics and management. *Accountant (Eng.)*, v. 135, Dec. 29, 1956, p. 671-3.

GLENNON, JOSEPH R.

Brophy, James J. Independent audits for insurance companies. *Journal of accountancy*, v. 101, June 1956, p. 29-33.

Public accountant looks at the annual statement. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 411-14.)

GLENSHAW GLASS CO. v. COMMISSIONER

Wright, L. Hart. Effect of the source of realized benefits upon the Supreme court's concept of taxable receipts. *Stanford law review*, v. 8, March 1956, p. 164-207.

GLICK, GEORGE W.

Is your sales-service activity profitable as well as useful? *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1287-92.

GLICKMAN, LOUIS J.

When is sale and lease-back profitable? *Hadley service bulletin*, Dec. 1955, p. 2-3.

GLICKSBERG, I., joint author

See Bellman, R., Glicksberg, I., and Gross O.

GLINK, RONALD M.

Transferee liability of life insurance beneficiary. *University of Illinois law forum*, v. 1955, Spring 1955, p. 168-73.

GLOS, RAYMOND E., AND BAKER, HAROLD A.

Introduction to business; a textbook for the first course in business on the collegiate level. ed. 3. Cincinnati, Ohio, South-Western pub. co., c1955. 692p.

—Questions and problems. ed. 3. c1955. 140p.

GLOVER, PATRICK W. R.

See C. I. T. financial corporation v. Glover, Patrick W. R.

GLUE, MUCILAGE, ETC., MANUFACTURERS

Cost accounting
Pape, Moritz E. By-product costing in glue manufacture. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1304-9.

GLUICK, LEWIS

How stupid can they get? *Sample case*, Jan. 1955.

GODIN, RALPH

Financial planning for cooperatives. *Cooperative accountant*, v. 9, Winter 1956, p. 41-3, 49.
Preparing for the audit. *Cooperative accountant*, v. 8, Summer 1955, p. 16-18.

GODLEY'S ESTATE v. COMMISSIONER

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

Rubin, Raymond. Tax consequences of distributions in kind since Godley, Hirshon, and 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 7-15.

GOEDERT, JOHN PHILIP

Abramson, Isaac. "Book value" in Louisiana. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 26. (With John P. Goedert's reply)

Basis problems of partners and partnerships. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 198-225.)

Equity and the Internal revenue code. *Texas certified public accountant*, v. 28, Sept. 1956, p. 1, 5-8; Oct. 1956, p. 10-12.

Income and transfer taxes. *Journal of accountancy*, v. 102, July 1956, p. 45-50.

May, George O., and Dohr, James L. Book value: a brief comment on the Stans-Goedert article. *Journal of accountancy*, v. 99, April 1955, p. 42-4.
New income tax law and its effect on industry. *Robert Morris associates bulletin*, v. 38, Oct. 1955, p. 40-51.

GOEDERT, JOHN PHILIP, joint author

See Stans, Maurice H., and Goedert, John P.

GOETTEN, JOSEPH F.

3801 brought up to date. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1119-142.)

GOETZ, BILLY E.

Tomorrow's cost system. (In Thomas, William E., ed. *Readings in cost accounting, budgeting and control*. c1955. p. 67-80.)

GOING, F. A.

Developing reports for operating management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 301-7.)

GOING CONCERN VALUATION

See Valuation

GOLAN, T.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

GOLD, BELA

Foundations of productivity analysis; guides to economic theory and managerial control. Pittsburgh, Pa., University of Pittsburgh press, 1955. 303p.

GOLD MINING

See Mining and metallurgy, Gold

GOLDBERG, HYMAN R.

Business life insurance in a partnership. *Accounting seminar*, v. 11, Dec. 1956, p. 24-8.

GOLDBERG, LOUIS

Concepts of depreciation. *Accounting review*, v. 30, July 1955, p. 468-84.

Convention of the American accounting association. *Australian accountant*, v. 25, Nov. 1955, p. 475-8.
Depreciation in published company reports. *Accounting research (Eng.)*, v. 6, July 1955, p. 155-86.

GOLDBERG, LOUIS S.

Rarely explored area. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

GOLDBERG, RICHARD H.

Punched-tape methods—a new look in office procedures. *New York certified public accountant*, v. 25, Sept. 1955, p. 524-7.

GOLDBERG, RICHARD H., joint author

See Klein, Louis J., and Goldberg, Richard H.

GOLDENBURG, H. CARL

Municipal finance and taxation—problems and prospects. *Canadian tax journal*, v. 4, May-June 1956, p. 158-65.

GOLDING, JORDAN L.

Acquisition of tax loss corporations. *National public accountant*, v. 6, March 1956, p. 12-15.

GOLDMAN, MAX

Tax exemption in Puerto Rico and the Internal revenue code. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1193-1202.)

GOLDNER, JACK

Write-ups and their place in professional public accounting. *New York certified public accountant*, v. 25, Dec. 1955, p. 703-6. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 53-6.

GOLDRICH, DAVID L.

Comments on Griswold. (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 25-6.

GOLDRING, KALMAN A.

How to protect taxpayer's constitutional rights in a tax fraud investigation. *Journal of taxation*, v. 5, Aug. 1956, p. 77-8.

GOLDSTEIN, HARRY L.

Commercial finance companies. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 319-41.)

GOLDSTEIN, MEYER M.

Advantages and disadvantages of pension, profit sharing, and stock bonus plans: a case study. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1225-50.)

Some hints on estate planning for employees and executives. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1531-40.)

Taxation of foreign employee pension and profit-sharing plans under 1954 code. *Journal of taxation*, v. 4, March 1956, p. 170-3.

GOLE, VICTOR L.

Incentive to merge or combine. *Australian accountant*, v. 25, Feb. 1955, p. 45-50.

GOLF CLUBS

See Clubs

GOLF COURSES

See also Clubs

Accounting

National golf foundation, inc. Municipal golf course—organizing and operating guide. Chicago, Ill., National golf foundation, inc., 1955. 120p.

GONZALEZ, FRANCISCO F., IV

Agran case: a warning or a mistake? *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 177-81.

Materials and supplies in a sugar central. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 19-27.)

GONZALEZ, RICHARD J.

Land of the big risk. New York, American petroleum institute (1956). 7p.

GOOD, ROY S.

Precautions to be taken in filing corporate pay-as-you-go income-tax return. *Journal of taxation*, v. 3, Sept. 1955, p. 130-41.

GOOD fight over estimated expenses and prepaid income. (Editorial) *Journal of accountancy*, v. 99, May 1955, p. 35-6.

GOOD planning integrates order processing for better customer service; here's how Scott paper eases strain on production planning, gets faster deliveries, produces accurate daily sales analyses for top management. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 69-72, 74.

GOODALE, DENIS

Professional ethics. *Canadian chartered accountant*, v. 68, June 1956, p. 483-8.

GOODE, RICHARD

Report of the India taxation enquiry commission. *National tax journal*, v. 9, June 1956, p. 134-47.

GOODE, W. BOONE

New requirements for minimizing tax on termination of partner's interest under 1954 code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 65-75.)

GOODMAN, ISIDORE

Experience with qualified retirement plans under the Internal revenue code of 1954. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 88-110.)

GOODMAN, LEONARD H., AND RABINOWITZ, RICHARD W.

Lawyer opinion on legal education: a sociological analysis. *Yale law journal*, v. 64, Feb. 1955, p. 537-55.

GOODMAN, WOLFE D.

Some factors to heed in tax plan. *Canadian journal of accountancy*, v. 5, June 1956, p. 143-50.

GOODNIGHT, I. O.

Making replacement decisions to reduce costs. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1643-53.

GOODWILL

See also Accountants' office—Valuation and goodwill

Blough, Carman G., editor. Writing off goodwill. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60.

Goodwill not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.

Mackenzie, Donald H. Depreciation, depletion, amortization of goodwill, patents and copyrights. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 339-56.)

Menadue, W. H. Leases, goodwill and other assets in connection with the sale of a business. *Accountants and secretaries' educational journal* (Aus.), v. 2, Oct. 3, 1956, 16p.

Simon, Sidney I. Court decisions concerning goodwill. *Accounting review*, v. 31, April 1956, p. 272-7.

Werntz, William W. Intangibles in business combinations. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

Valuation

Bee, Derek G. Valuation of professional goodwill. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 330-1. *Chartered accountant in Australia*, v. 26, March 1956, p. 483-5.

Dodge, John F., Jr. Partnerships—valuation of assets on death of a partner. *Michigan law review*, v. 53, May 1955, p. 972-81.

McLean, A. L. Valuation of goodwill in relation to hotels. *Accountants' journal* (N.Z.), v. 33, May 1955, p. 330-4.

Norden, A. L. Valuation of goodwill—a critical survey of the super-profits method. *South African accountant*, v. 1, Dec. 1954, p. 138-45. v. 2, March 1955, p. 2-5.

Swift, Morton F. Valuation of a going business. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 13-21.

Vaughan, John L. Appraising intangibles. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 135-44.)

Wood, R. G. W. Valuation of goodwill, with particular reference to shares in private companies. (Address at an accountancy congress held by the Tasmanian branch of the Institute of chartered accountants in Australia, May 11-13, 1956) 12p. *Chartered accountant in Australia*, v. 26, May 1956, p. 595-604.

Wright, E. K. Professional goodwill: methods of valuation and payment. (In Institute of chartered accountants in England and Wales. *Summer course 1955*. p. 67-108.) *Accountant* (Eng.), v.

GOODWILL—Valuation—(Continued)

133, Sept. 3, 1955, p. 276-83; Sept. 10, 1955, p. 298-307. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 380-90; Feb. 1956, p. 427-41.

GOODWILL not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.

GORDON, EMANUEL L.

Discrimination problems in the drafting and in the operation of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1153-80.)

Health and welfare plans—other fringe benefits. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 521-32.)

How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

Pension and profit sharing plans for medium and small business. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 231-59.)

GORDON, GEORGE BYRON, joint author

See Morehead, Charles A., and Gordon, George Byron

GORDON, GEORGE BYRON AND WRIGGINS, JAMES C.

Understanding federal income, estate and gift taxes, with special application to insurance and annuities. Roslyn, N.Y., Institute for business planning, inc., c1954. 141p. plus index.

GORDON, MOLYNEUX L.

Capital gains are sometimes taxed. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 399-401.

GORDON, MYRON J.

Managerial use of data obtainable in conjunction with Lifo. *Accounting review*, v. 31, April 1956, p. 234-43.

GORDON, ROBERT L.

Banking thinking on electronics and automatic production. *Bulletin of the Robert Morris associates*, v. 38, Nov. 1955, p. 79-84.

GORDON COMMISSION ON CANADA'S ECONOMIC PROSPECTS

Clarkson, Gordon and company. Taxes and Canada's economic troubles. *Canadian chartered accountant*, v. 68, April 1956, p. 294-302.

GOREWITZ, RUBIN L.

Government accounting. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 23.

GORFINE, CHARLES

Fagerberg, Dixon, Jr., editor. Guide to the utilization of the client's staff. (Practitioners forum) *Journal of accountancy*, v. 102, July 1956, p. 84.

GORMAN, DORIS B.

Consideration of tax aspects in awarding damages for personal injuries. *Vanderbilt law review*, v. 9, April 1956, p. 543-50.

GORNICK, ALAN L.

Big taxes: a challenge and opportunity for progressive management. *Tax executive*, v. 7, Jan. 1955, p. 42-58.

How divorce and separation affect estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 67-100.)

How to make arrangements before and after a separation or divorce. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1324-54.)

Instituting tax planning and controls in corporations. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 700-25.)

Modification of "Harvard plan" proposed to give tax incentive to foreign business. *Journal of taxation*, v. 2, May 1955, p. 312-17.

1954 internal revenue code; sick pay, meals, lodging, salesmen's expenses. *American bar association journal*, v. 41, July 1955, p. 612-15.

Tax incentives and our national foreign policy. *Tax executive*, v. 7, April 1955, p. 3-21.

Why a corporation's separate tax department is most efficient in controlling tax costs. *Journal of taxation*, v. 5, Dec. 1956, p. 332-6.

GOSE, JOHN A.

Community property—ownership during probate of the estate of one spouse for income tax purposes. *Washington law review and state bar journal*, v. 30, Feb. 1955, p. 75-6.

GOTTERSON, A. R., joint author

See Cavaye, C. J., Gotterson, A. R., Orchard, L. H., and Burrell, R. T.

GOUBEAU, VINCENT deP.

Place of procurement in the industrial picture. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 51-60.

GOUGH, J. H.

Streamlining the preparation of expense statements. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 146-50.

GOUGH, J. R.

Franchise tax savings opportunities. *New York certified public accountant*, v. 26, Oct. 1956, p. 595-8.

GOULD, J. D.

Business forecasting. *Cost accountant* (Eng.), v. 34, Sept. 1955, p. 122-7.

Interpretation and use of selling and distribution costs. *Cost accountant* (Eng.), v. 33, Feb. 1955, p. 301-11.

GOULD, JAMES H.

Cost control procedures for the small manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 579-95.

GOULD, ROBERT K.

Personal holding companies and accumulated earnings tax. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 102-14.)

GOULD, SIDNEY

So, you want to be a credit executive. *Credit executive*, v. 49, Dec. 1956, p. 27-8.

GOULDMAN, HERBERT E.

How to develop advisory services for your clients. *Virginia accountant*, v. 10, Fall 1956, p. 12-16.

GOULETTE, FRED A.

Depletion for tax purposes: a condensed picture of how it works in mining. *Journal of taxation*, v. 4, May 1956, p. 258-67.

Depletion of minerals. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 1-30.)

GOVE, C. ALLEN

Making a start on developing cost personnel. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 846-52.

GOVERNMENT

Tax foundation. Fiscal facts for '56; a handbook on federal fiscal problems and proposed remedies. New York, Tax foundation, c1956. 32p.

Accounting

Addington, Conley R. Governmental accounting in the undergraduate curriculum. *Accounting review*, v. 30, April 1955, p. 290-2.

Browne, Dudley E. Controllorship—key to efficiency in government; review of the Hoover commission task force report on budget and accounting. *Controllor*, v. 23, Oct. 1955, p. 477-80, 482.

GOVERNMENT—Accounting—(Continued)

- Budget and accounting act. (News report) *Journal of accountancy*, v. 102, Sept. 1956, p. 16.
- Commission on organization of the executive branch of the government. Budget and accounting; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 72p.
- Commission on organization of the executive branch of the government. Task force report on budget and accounting in the United States government, June 1955. Washington, D.C., Government printing office, 1955. 87p.
- Control powers of the comptroller general. (Notes) *Columbia law review*, v. 56, Dec. 1956, p. 1199-1215.
- Crossley, E. Lynn. General principles and standards in governmental accounting. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 35-49.)
- Federal accounting bill. (News report) *Journal of accountancy*, v. 102, July 1956, p. 5.
- Federal government accountants association. Proceedings of the symposium on the accountant and procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954. 64p.
- Few kind words for government accounting. (Editorial) *Journal of accountancy*, v. 100, Sept. 1955, p. 27-8.
- Frese, Walter F. Development of accounting for management in the federal government. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 3-12.
- Gearhart, Harold R. Integration of Treasury and agency accounts. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 32-40.
- Gorewitz, Rubin L. Government accounting. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 23.
- Hackett, Robert Philip. Trends in governmental accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955. p. 563-80.)
- Herbert, Leo. Modern accounting methods for governmental units. *Accounting review*, v. 31, Oct. 1956, p. 628-31.
- Hock, Joseph R. Stigma on the reputation of federal government accountants. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 22-4.
- Keppler, Arnold E. Government accounting. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 23.
- Kohler, Eric L., and Wright, Howard W. Accounting in the federal government. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 291p.
- Kriebel, H. A. Army industrial fund—an introduction. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 9-12.
- Levy, Morton. Government accounting. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 26.
- McEachren, John W. Accounting reform in Washington. *Journal of accountancy*, v. 100, Sept. 1955, p. 29-33. *Tax outlook*, v. 10, Oct. 1955, p. 13-16.
- McLuckie, E. J. Accountants in government. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 24, 26.
- Mikesell, R. M. Governmental accounting. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1956. 738p.
- Morey, Lloyd. New federal accounting law; and comment by J. Harold Stewart. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.
- Morey, Lloyd. Some questions on current discussion of federal budgeting and accounting. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 8-13.
- New installment in the Washington story. (Editorial) *Journal of accountancy*, v. 101, May 1956, p. 29-30.
- Recommendations on government budget and accounting from Task force of the Hoover commission. (Official releases) *Journal of accountancy*, v. 100, Sept. 1955, p. 71-2.

- Simpson, Clark L. Army's new accountant training program. *Office*, v. 42, Nov. 1955, p. 102, 106, 108, 110.
- Tenner, Irving. Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 231-316.
- Tenner, Irving. Municipal and governmental accounting. ed. 3. New York, Prentice-Hall, inc., 1955. 569p.
- Tenner, Irving. Use of depreciation in governmental accounting. *Municipal finance*, v. 28, Aug. 1955, p. 15-18.
- United States. Comptroller general. Joint program to improve accounting in the federal government; seventh annual progress report, December 31, 1955. Washington, D.C., Comptroller general of the United States. 146p.
- United States. Executive office of the president. Bureau of the budget. Improvement of financial management in the federal government. Washington, D.C., Government printing office, 1956. 52p.
- United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S.3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.
- Zlatkovich, C. T. Engaging independent public accountants. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 87-98.)

—Australia

- Fitzgerald, A. A. Government accounting. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*, 1955. p. 3-12.)
- Jay, Robert. Financial accounts of the Commonwealth government. *Australian accountant*, v. 25, Aug. 1955, p. 337-44.

—Canada

- Balls, H. R. Budgetary and fiscal accounting in the Government of Canada. *Canadian tax journal*, v. 4, Jan.-Feb. 1956, p. 14-23; March-April 1956, p. 132-9.

—India

- Srinivasan, R. Some aspects of government accounts and audit. *Chartered accountant* (India), v. 5, July 1956, p. 18-25.

—New Zealand

- Greensmith, E. L. Accountant in public service. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 29-44.)

—Puerto Rico

- Jauchem, Clarence R. Joint program for improving accounting in Puerto Rico. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 5-8.

Auditing

- Blough, Carman G., editor. Confirmation of government receivables. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Oct. 1955, p. 68-9.
- Decker, Irwin S. Modern auditing in government. *Certificate* (District of Columbia institute of certified public accountants), v. 11, April 1955, p. 1, 3.
- Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.
- Naylor, E. E. Federal auditing. Washington, D.C., Daniel press, c1949. 247p.
- Tenner, Irving. Auditing and financial reporting. (In his *Municipal and governmental accounting*, ed. 3. 1955. p. 304-19.)
- United States. Senate. Review of audit reports of the Comptroller general; report of the Senate committee on government operations, February 23, 1956. Washington, D.C., Government printing office, 1956. 223p. (84th congress, 2d session, report no. 1572)

GOVERNMENT—Auditing—(Continued)**Canada**

Stevenson, Ian. Auditor general—Financial watchdog of Parliament. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 399-403.

Great Britain

Kelly, J. P. Audit of government accounts in Britain. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 42-51.

India

Srinivasan, R. Some aspects of government accounts and audit. *Chartered accountant* (India), v. 5, July 1956, p. 18-25.

Controllers

See **Controllers**

Cost accounting

Tenner, Irving. Cost accounting. (In his *Municipal and governmental accounting*, ed. 3. 1955. p. 356-77.)

Costs

Committee for economic development. Research and policy committee. Control of federal government expenditures. New York, Committee for economic development, January 1955. 30p.
Total government expenditures in 1953. *Tax policy*, v. 21, Oct. 1954, p. 3-12.

Expenditures

See **Government—Costs**

Finance

Lindholm, Richard W. Introduction to fiscal policy. ed. 2. New York, Pitman publishing co., c1955. 242p.
Maxwell, James A. Fiscal policy; its techniques and institutional setting. New York, Henry Holt and co., c1955. 218p.
Tax foundation. Facts and figures on government finance 1954-1955. New York, Tax foundation, c1954. 251p.
Tax foundation. Government finances in 1965. New York, Tax foundation, c1955. 43p. (*Project note no. 39*)

Canada

Canadian tax foundation. National finances; an analysis of the programme of revenues and expenditures of the Government of Canada, 1956-57. Toronto, Canadian tax foundation (1956). 148p.

Internal auditing

Acker, L. W. Internal auditing in the government. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 63-71.)
Barton, Harold C. Utilization of internal auditing by the General accounting office. *Internal auditor*, v. 12, Sept. 1955, p. 26-9.
Kohler, Eric L., and Wright, Howard W. Internal auditing. (In their *Accounting in the federal government*. 1956. p. 204-13.)

Management

Frese, Walter F. Development of accounting for management in the federal government. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 3-12.

Purchasing

Kohler, Eric L., and Wright, Howard W. Purchasing. (In their *Accounting in the federal government*. 1956. p. 255-73.)

Reorganization

Budget and accounting act. (News report) *Journal of accountancy*, v. 102, Sept. 1956, p. 16.
Childs, Corinne. Second Hoover commission report—a brief summary. *Woman C.P.A.*, v. 18, June 1956, p. 15-17.
Citizens committee for the Hoover report. Digests and analyses of the nineteen Hoover commission reports. Washington, D.C., Citizens committee for the Hoover report (1955). 252p.

Commission on organization of the executive branch of the government. Budget and accounting; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 72p.

Commission on organization of the executive branch of the government. Index to the Commission and Task force reports; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 85p.

Commission on organization of the executive branch of the government. Legal services and procedure; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 115p.

Commission on organization of the executive branch of the government. Lending agencies; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 126p.

Commission on organization of the executive branch of the government. Paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 17p.

Commission on organization of the executive branch of the government. Task force report on budget and accounting in the United States government, June 1955. Washington, D.C., Government printing office, 1955. 87p.

Commission on organization of the executive branch of the government. Task force report on legal services and procedure, March 1955. Washington, D.C., Government printing office, 1955. 442p.

Commission on organization of the executive branch of the government. Task force report on lending agencies, February 1955. Washington, D.C., Government printing office, 1955. 257p.

Commission on organization of the executive branch of the government. Task force report on paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 69p.

Federal accounting bill. (News report) *Journal of accountancy*, v. 102, July 1956, p. 5.

Illinois. Auditor of public accounts. Proposed plan for the reorganization of accounting and auditing in the State of Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 3-6.

Kohler, Eric L. Basic concepts in the reorganization of state accounting and auditing practices. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 7-9.

McEachren, John W. Accounting reform in Washington. *Journal of accountancy*, v. 100, Sept. 1955, p. 29-33.

Morey, Lloyd. Fiscal reorganization in Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 2, 6.

Morey, Lloyd. New federal accounting law; and comment by J. Harold Stewart, (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.

Sugarman, Norman A. Benefits achieved from the reorganization of the Internal revenue service. (In National tax association. *Proceedings* . . . 1954. p. 383-401.)

United States. Joint committee on internal revenue taxation. Internal revenue service—its reorganization and administration. Washington, D.C., Government printing office, 1955. 111p.

United States. Joint committee on internal revenue taxation. Study reveals IRS morale, efficiency, collections, have declined since reorganization. *Journal of taxation*, v. 3, Oct. 1955, p. 194-203.

United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operation, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.

Reports and statements

Derry, Stephen Arthur. Reports to meet the needs of public officials. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 41-71.)

GOVERNMENT—(Continued)**Statistics**

Tax foundation. Fiscal facts for '56; a handbook on federal fiscal problems and proposed remedies. New York, Tax foundation, c1956. 32p.

GOVERNMENT AGENCIES AND DEPARTMENTS

See also Government corporations

also subheadings for various departments under United States, e.g., United States—Treasury department

Brasfield, Karney A. General accounting office today. *Illinois certified public accountant*, v. 18, Summer 1956, p. 3-9.

Commission on organization of the executive branch of the government. Index to the Commission and Task force reports; a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 85p.

Commission on organization of the executive branch of the government. Legal services and procedure: a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 115p.

Commission on organization of the executive branch of the government. Lending agencies; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 126p.

Commission on organization of the executive branch of the government. Paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 17p.

Commission on organization of the executive branch of the government. Task force report on legal services and procedure, March 1955. Washington, D.C., Government printing office, 1955. 442p.

Commission on organization of the executive branch of the government. Task force report on lending agencies, February 1955. Washington, D.C., Government printing office, 1955. 257p.

Commission on organization of the executive branch of the government. Task force report on paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 69p.

Fuchs, Ralph F. Hoover commission and Task force reports on legal services and procedure. *Indiana law journal*, v. 31, Fall 1955, p. 1-44.

United States. Committee on government operations. General accounting office; a study of its organization and administration with recommendations for increasing its effectiveness; seventeenth intermediate report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 133p. (84th congress, 2d session, House report no. 2264)

United States. Post office department. Financial policy for the Post office department; a statement, March 13, 1954. Washington, D.C., Government printing office, 1954. 350p.

United States. Senate. Organization of federal executive departments and agencies; report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 66p. (84th congress, 2d session, Committee report no. 16)

United States. Senate. Organization of federal executive departments and agencies; report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 66p. (84th congress, 2d session, report no. 1715)

vom Baur, F. Trowbridge. Administrative process: public confidence and the judicial tradition. *American bar association journal*, v. 41, Jan. 1955, p. 22-4.

Werntz, William W. Influence of administrative agencies on accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 99-118.)

Accounting

Bailey, Kenfield. Modernizing the accounting system of the Bureau of mines. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 9-12.

Bordner, H. W. Department of defense views on cost basis of accounting in financial control. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 4-21.

Commission on organization of the executive branch of the government. Budget and accounting: a report to the Congress, June 1955. Washington, D.C., Government printing office, 1955. 72p.

Commission on organization of the executive branch of the government. Task force report on budget and accounting in the United States government, June 1955. Washington, D.C., Government printing office, 1955. 87p.

Herbert, Leo. Accounting and auditing in Louisiana agencies. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 78-84.)

Howard, Leland. Evolution of financial management in the Bureau of the mint. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 20-8.

United States. Comptroller general. Outline of planned changes in organization and operations. Washington, D.C., Comptroller general of the United States, November 30, 1955. 5 mimeo. pages and chart.

Auditing

American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Joint statement on competitive bidding for audit services to governmental agencies. New York, American institute of accountants, 1955. 2p. *Journal of accountancy*, v. 99, May 1955, p. 22, 24. *New York certified public accountant*, v. 25, May 1955, p. 310-11. *Bulletin* (Georgia society of certified public accountants), v. 22, May 1955, p. 1, 3.

American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Competitive bidding for audit services to governmental agencies; joint statement. Chicago, Ill., Municipal finance officers association, April 16, 1955. 2p. (*Special bulletin* 1955B)

Herbert, Leo. Accounting and auditing in Louisiana agencies. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 78-84.)

United States. Comptroller general. Outline of planned changes in organization and operations. Washington, D.C., Comptroller general of the United States, November 30, 1955. 5 mimeo. pages and chart.

United States. Senate committee on government operations. Review of audit reports of the Comptroller general. Washington, D.C., Government printing office, 1956. 223p. (84th congress, 2d session, report no. 1572)

Internal auditing

Barton, Harold C. Utilization of internal auditing by the General accounting office. *Internal auditor*, v. 12, Sept. 1955, p. 26-9.

Internal auditing in agriculture. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 41-5.

Landry, Charles B. Internal auditing as related to the Audit division, Commodity stabilization service, U. S. Department of agriculture. *Internal auditor*, v. 12, Sept. 1955, p. 22-5.

Practice before

AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.

Accountants—unauthorized practice of law—settlement of client's income tax liability. (Decisions) *New York university law review*, v. 30, Feb. 1955, p. 492-3.

Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.

American bar association. Report of the special committee on professional relations. *Unauthorized practice news*, v. 21, Dec. 1955, p. 39-52.

GOVERNMENT AGENCIES AND DEPARTMENTS—Practice before—(Continued)

- American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.
- American institute of accountants. Treasury department interpretation of Section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2), dated January 30, 1956. New York, American institute of accountants. leaflet.
- Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.
- CPA's practice before federal agencies. *Journal of taxation*, v. 2, March 1955, p. 137-8.
- California. County of Los Angeles. Municipal court. Agran, plaintiff, vs. Shapiro, defendant; memorandum opinion no. 19843, May 31, 1955. 12 typewritten pages.
- California. County of Los Angeles. Superior court. Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants. Superior court C.A. no. 8212, Los Angeles Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants) February 9, 1954. 15p.
- California. Los Angeles county. Superior court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.
- California. County of Los Angeles. Superior court. Appellate department. Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al, defendants and respondents; Superior court no. Civ A 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17. *Journal of accountancy*, v. 102, Nov. 1956, p. 75.
- Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.
- Clark, Reuben, Jr. State courts' interest in Treasury practice cannot be ignored—a reply to Mr. Correa. *Journal of taxation*, v. 4, May 1956, p. 306-7.
- Clark, Reuben, Jr. Treasury's interpretation of circular 230 raises new doubts on practice by accountants. *Journal of taxation*, v. 4, April 1956, p. 216-19.
- Cohen, Herbert L. Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.
- Commission on organization of the executive branch of the government. Legal services and procedure; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 115p.
- Commission on organization of the executive branch of the government. Task force report on legal services and procedure, March 1955. Washington, D.C., Government printing office, 1955. 442p.
- Correa, Mathias F. AIA's counsel sees no difficulty with Treasury's statement, disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.
- Davis, Abraham N. Unauthorized practice of law and the public interest in the qualified lawyer. *Unauthorized practice news*, v. 21, Dec. 1955, p. 4-14.
- Eaton, Marquis G. What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.
- Eyerberg, Carl B. Lawyer's and accountant's area. *Boston university business review*, v. 1, Spring 1954, p. 20-4.
- Floyd, Robert L. Procedures in tax controversies. (From Michigan graduate study conference) 7 typewritten pages.
- Freedman, Horace N. Unauthorized practice of law—accountants in the field of federal taxation. *Southern California law review*, v. 28, April 1955, p. 303-13.
- Fuchs, Ralph F. Hoover commission and Task force reports on legal services and procedure. *Indiana law journal*, v. 31, Fall 1955, p. 1-44.
- Greenhouse, Max. Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.
- Griswold analyzes trouble spots in tax practice fight; says CPAs should relax. *Journal of taxation*, v. 3, Nov. 1955, p. 269-73.
- Humphrey, G. M. Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.
- Jameson, William J. Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
- Jameson, William J. Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2). *American bar association journal*, v. 42, April 1956, p. 349, 364.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57.
- Kilpatrick, H. Cecil. Treasury department practice. *Federal bar journal*, April-June 1955, p. 132-42.
- Lasser, J. K., tax institute. How you can practice before the service. (In its *Handbook of successful tax procedures*. 1956, p. 229-38.)
- Latham, Dana. Report on relations between lawyers and accountants. *Journal of the State bar of California*, v. 29, Nov.-Dec. 1954, p. 451-3.
- Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.
- Lea, George C. Enrollment to practice before the Treasury department and its problems. *National public accountant*, v. 5, Oct. 1955, p. 7-10.
- May, George O. Further look at lawyers and accountants. *American bar association journal*, v. 42, June 1956, p. 582-3.
- More about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.
- New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.
- New York state society of certified public accountants. Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.
- Peloubet, Maurice E. Clearing skies—the effects and implications of the recent interpretation by Secretary of the treasury Humphrey of Treasury department circular no. 230. (Address at annual meeting of New Jersey society of certified public accountants, May 12, 1956) 8 typewritten pages.
- Phillips, Percy W. Practice before the Tax court of the United States. *Federal bar journal*, April-June 1955, p. 143-54.
- Power of the federal government to license persons to practice law. *Unauthorized practice news*, v. 21, June 1955, p. 61-77.
- Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.
- Practice of non-lawyers before administrative agencies. *Federal bar journal*, April-June 1955, p. 99-205; June-Sept. 1955, p. 211-68.
- Practice of taxes as the practice of law: the lawyer-accountant dispute. (Notes) *Minnesota law review*, v. 39, June 1955, p. 873-91.
- Proposed revision of Treasury circular 230; Statement submitted to the Treasury on behalf of the American bar association. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.
- Proposed revision of Treasury circular 230; statements submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.

GOVERNMENT AGENCIES AND DEPARTMENTS—Practice before—(Continued)

Role of the Treasury in the tax practice problem. (Editorial) *Journal of accountancy*, v. 100, July 1955, p. 25-6.

Stans, Maurice H. AIA president Stans offers a proposed solution to the tax practice controversy. *Journal of taxation*, v. 3, Dec. 1955, p. 336-41.

Stans, Maurice H. Stans addresses FBA meeting on "Should non-lawyers be permitted to practice before administrative agencies?" *Journal of accountancy*, v. 98, Dec. 1954, p. 700, 702.

Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.

United States. Interstate commerce commission. General rules of practice before the commission in proceedings under the Interstate commerce act and related acts with approved forms, adopted July 31, 1942, effective September 15, 1942. Washington, D.C., Government printing office, 1948, 58p.

United States. Treasury department. Treasury department interpretation of section 10.2 of Treasury department circular 230 (C.F.R. 10.2). (News report) *Journal of accountancy*, v. 101, March 1956, p. 6.

vom Baur, F. Trowbridge. Practice before administrative agencies. *Unauthorized practice news*, v. 22, Oct. 1956, p. 3-12.

vom Baur, F. Trowbridge. Practice before administrative agencies and the unauthorized practice of law. *Federal bar journal*, April-June 1955, p. 103-22.

vom Baur, F. Trowbridge. Representation before administrative agencies. *Unauthorized practice news*, v. 22, March 1956, p. 3-16.

Weaver, Orville J. Practice of taxation: accountants vs. attorneys. *Cleveland-Marshall law review*, v. 5, Spring 1956, p. 46-60.

Winters, Glenn R. Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

Reorganization

See Government—Reorganization

GOVERNMENT auditing needs. Herz, Theodore, editor.

GOVERNMENT COMMISSIONS

Smith, Lincoln. Lawyers as regulatory commissioners. *George Washington law review*, v. 23, March 1955, p. 375-428.

Smith, Lincoln. Should public utility commissioners be elected or appointed? *Public utilities fortnightly*, v. 55, April 28, 1955, p. 485-96; May 12, 1955, p. 542-52.

GOVERNMENT CONTRACTS

See Contracts, Government

GOVERNMENT contracts. Machinery and allied products institute.

GOVERNMENT CORPORATIONS

See also Government agencies and departments

Public works

Tax foundation, inc. Controlling government corporations. New York, Tax foundation, inc., August 1955. 43p. (Project note no. 37)

Auditing

United States. Senate committee on government operations. Review of audit reports of the Comptroller general. Washington, D.C., Government printing office, 1956. 223p. (84th congress, 2d session, report no. 1572)

GOVERNMENT DEBT

See Debt—Public

GOVERNMENT finances in 1965. Tax foundation, inc.

GOVERNMENT LOANS AND GRANTS

Chommie, John C. Services rendered, not donative intent, governs exemption of study grants. *Journal of taxation*, v. 4, June 1956, p. 375-7.

Gradison, Willis D., Jr. Keeping federal grants-in-aid up to date. (In National tax association. *Proceedings* . . . 1955. p. 524-9.)

Iliffe, George D. Need for shared taxes and grants-in-aid from the municipal point of view. *Municipal finance*, v. 29, Aug. 1956, p. 33-9.

Schaller, Howard G. Federal grants-in-aid and differences in state per capita incomes, 1929, 1939, and 1949. *National tax journal*, v. 8, Sept. 1955, p. 287-99.

GOVERNMENT OWNERSHIP OF BUSINESS AND INDUSTRY

See also Government corporations

Public utilities—Government ownership

Railroads—Government ownership

Real estate—Government ownership

GOVERNMENT PROJECTS

See also Government corporations

Public works

Accounting

Kohler, Eric L., and Wright, Howard W. Construction accounting. (In their *Accounting in the federal government*. 1956. p. 243-54.)

GOVERNMENT PROPERTY

Gerrity, Harry J. How much does the government own and operate? *Buildings*, v. 55, Sept. 1955, p. 44-7.

Accounting

Frese, Walter F. Accountability for property, stores and movable equipment. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 35-50.)

Kohler, Eric L., and Wright, Howard W. Property accounting. (In their *Accounting in the federal government*. 1956. p. 228-42.)

United States. Defense. Department of. Appendix to Report on accounting and management of inventory of government-owned industrial facilities and equipment in the Department of defense—findings of the survey, Army, Navy, Air force. Washington, D.C., Office of the secretary of defense. Advisory committee on fiscal organization and procedures, June 1954. 46p.

United States. Defense. Department of. Inventory activities working group report on Accounting, control, and management of industrial facilities in the Department of defense. Washington, D.C., Office of the secretary of defense. Advisory committee on fiscal organization and procedures, June 1954. 96p.

Vanderbeek, A. J. Keeping useful records of government-owned facilities. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 83-6.

Inventories

United States. Defense. Department of. Appendix to Report on accounting and management of inventory of government-owned industrial facilities and equipment in the Department of defense—findings of the survey, Army, Navy, Air force. Washington, D.C., Office of the secretary of defense. Advisory committee on fiscal organization and procedures, June 1954. 46p.

United States. Defense. Department of. Inventory activities working group report on Accounting, control, and management of industrial facilities in the Department of defense. Washington, D.C., Office of the secretary of defense. Advisory committee on fiscal organization and procedures, June 1954. 96p.

GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY

See also subheading, "Government regulation" under

Accounting

Auditing

Business

Corporations

Cost and factory accounting

Credit

Inventories

GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY—(Continued)

Investments and securities
Labor
Prices
Public utilities
Railroads
Wages, fees, salaries, etc.

GOVERNMENTAL accounting. Mikesell, R. M.

GOW, R. B.

Taxation position of an ordinary life assurance office. *Accountants journal* (Eng.), v. 47, Feb. 1955, p. 48-9.

GOWER, L. C. B.

Some contrasts between British and American corporation law. *Harvard law review*, v. 69, June 1956, p. 1369-1402.

GRABER, PAUL J.

Accounting theory. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 84-141.)

GRACE, H. M.

Shipping companies' accounts. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 127-33.

GRADISHAR, R. L., joint author

See Olson, Reuel L., and Gradishar, R. L.

GRADISON, WILLIS D., JR.

Keeping federal grants-in-aid up to date. (In National tax association. *Proceedings* . . . 1955. p. 524-9.)

Key questions in pension fund investment. *Harvard business review*, v. 33, July-Aug. 1955, p. 84-90.

GRADY, PAUL

Accounting developments relating to price-level changes. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 354-73.)

Conservation of productive capital through recognition of current cost of depreciation. *Accounting review*, v. 30, Oct. 1955, p. 617-22.

Management advisory services in the accounting field. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 3-11.)

Management advisory services in the field of accounting. *Controller*, v. 24, Aug. 1956, p. 370-1, 390.

Role of the CPA at stockholder meetings. *Journal of accountancy*, v. 101, May 1956, p. 31-5.

GRAHAM, A. W.

Work of the society. *Accountants' journal* (N.Z.), v. 35, Oct. 1956, p. 79-84.

GRAHAM, BENJAMIN AND McGOLRICK, CHARLES

Interpretation of financial statements. rev. ed. New York, Harper and brothers, c1955. 114p.

GRAHAM, ROBERT E., JR., joint author

See Schwartz, Charles F., and Graham, Robert E., Jr.

GRAHAM, ROBERT F.

Corporate distributions of property in kind. *Illinois bar journal*, v. 45, Sept. 1956, p. 8-16.

GRAHAM, STANLEY K.

Records retention and destruction. *Special libraries*, v. 47, Oct. 1956, p. 361-6.

GRAHAM, WILLARD J.

Application of declining-amount methods of depreciation to financial and cost accounting. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 15-31.) *Ohio certified public accountant*, v. 15, Winter 1956, p. 3-16.

Developments in accounting. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 1-13.)

How can the colleges serve the profession? *Journal of accountancy*, v. 101, Feb. 1956, p. 45-50.

GRAICHEN, RAYMOND E.

Depreciation under new regulations. *L.R.B. & M. journal*, v. 37, April-June 1956, p. 1-17.

Net operating loss deduction as applied to corporations. *Taxes—the tax magazine*, v. 33, July 1955, p. 519-25.

Study of new depreciation regulations shows them to be practical and easily applied. *Journal of taxation*, v. 5, Sept. 1956, p. 130-6.

GRAIN AND SEED-PROCESSING MACHINERY MANUFACTURERS

Budgeting

Seed, A. H. Budgeting in a small hard goods manufacturing business. *Cost and management* (Canada), v. 29, Nov. 1955, p. 381-90.

GRAIN BROKERS

See Commodity brokers
Grain trade

GRAIN ELEVATORS

Accounting

MacDonald, Walter J. Grain accounting for Western Canada. *Canadian chartered accountant*, v. 68, June 1956, p. 489-500.

MacDonnell, W. C. Accounting for country grain elevators. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 120-32.

Wachal, J. C. Terminal grain elevator accounting. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 428-34.

GRAIN FUTURES

Accounting

MacDonald, Walter J. Grain accounting for Western Canada. *Canadian chartered accountant*, v. 68, June 1956, p. 489-500.

GRAIN TRADE

Accounting

MacDonald, Walter J. Grain accounting for Western Canada. *Canadian chartered accountant*, v. 68, June 1956, p. 489-500.

GRAINGER, EDMUND C., JR.

New internal revenue code: carry-over and carry-back of losses after corporate mergers—dividends-in-kind of appreciated property. *Georgetown law journal*, v. 43, Jan. 1955, p. 208-19.

GRAMES, EDWIN F.

Mass production industry—hard goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 133-8. (1955 conference proceedings)

GRANING, MARTIN C.

Planning and controlling engineering project costs. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 738-44.

GRANT, EUGENE L.

Basic accounting and cost accounting. New York, McGraw-Hill book co., inc., 1956. 377p.

GRANT, EUGENE L., AND NORTON, PAUL T., JR.

Depreciation. rev. ed. New York, Ronald press co., c1955. 504p.

GRANT, J. McB., AND MATHEWS, R. L.

Inflation and company accounts. *Australian accountant*, v. 26, Jan. 1956, p. 61-6.

GRANT, THOMAS, JR.

How to use joint and survivor annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 735-57.)

GRANTS-IN-AID

See Government loans and grants

GRAPHIC ART

See also Bookbinding
Commercial art
Electrotyping
Lithographing
Printing
Publishers
Typesetting

GRAPHIC METHODS

See also Flow charts
Beightler, Charles S. Nomographs; a scientific means of avoiding calculations. (*The Arthur Andersen chronicle*, v. 16, July 1956, p. 207-14.
Bertrand, M. (Sister). Use of charts to explain hospital costs. *Hospital accounting*, v. 9, Dec. 1955, p. 16-17.
Burton, F. W. Use of charts for budget development. *Controller*, v. 24, Sept. 1956, p. 418-20.
Cole, W. Gerald. Preparation and use of process and flow charts. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1084-94.
Flow charts can avoid costly paperwork detours. *Modern office procedures*, v. 1, July 1956, p. 10-11, 24.
Gilman, Stephen. How to use charting in business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 99-127.)
Hanson, Kermit O. Statistical reports for management: graphic presentation. (In his *Managerial statistics*. 1955. p. 222-64.)
Liptak, Joseph D. Linear responsibility charting—a methods tool. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1112-18.
Osborn, Marjorie M. Graphic presentation of results under a variable budget control system. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 520-5.
Paton, William A., and Paton, William A., Jr. Discussion statements—graphic reporting. (In their *Corporation accounts and statements*. c1955. p. 503-22.)
Rush, Burton. Charts; when to use them, what kind to use, how to avoid mis-use. *Management methods*, v. 9, March 1956, p. 13-17.
Spear, Mary Eleanor. Charting statistics. New York, McGraw-Hill book co., inc., 1952. 253p.

GRASBERG, EUGENE

Social accounts and input-output tables. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 303-9.

GRATUITOUS payments to widow by employer of deceased husband. (Note) *New York university law review*, v. 31, Feb. 1956, p. 384-90.

GRAU, WALTER A.

Loan audits and collateral control. *Auditgram*, v. 32, Oct. 1956, p. 26, 28, 30, 42.

GRAVEL

See Sand and Gravel

GRAVES, T. J.

Depreciation for tax purposes. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 59-65.
New hazards placed by 1954 code limit transactions between related taxpayers. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 47-58.)
Re-examination of the 1954 revenue code: Depreciation problems. *Journal of accountancy*, v. 102, Oct. 1956, p. 43-6.

GRAY, C. A., joint author

See Cleland, A. B., Gray, C. A., and Wayland, J. E.

GRAY, DOUGLAS G.

Controlling construction outlay in a power company. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 754-61.

GRAY, HORACE M.

Percentage depletion, conservation, and economic structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 430-9.)

GRAY, JOHN L., JR.

Family and other special problems in estate planning and administration. (In 1955 *Taxation and estate planning symposium*. p. 68-75.)

GRAY, ROBERT

Which of these frauds is costing your office money? *Office management*, v. 17, Sept. 1956, p. 34-35, 84.

GRAYDON, FRANK D.

Internal control in small offices. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 17-25.)

GREAT BRITAIN

See also subheading, Great Britain, under various subjects, e.g., Cost and factory accounting—Great Britain; Taxation, Great Britain
Finance act. 1955 (3 & 4 Eliz. 2, ch. 15). London, Her majesty's stationery office. 4p.
Finance act, 1956 (4 & 5 Eliz. 2, ch. 54). London, Her majesty's stationery office. 69p.
Finance (No. 2) act, 1955; (4 Eliz. 2, ch. 17). London, Her majesty's stationery office. 21p.
Report of the committee on the taxation treatment of provisions for retirement; presented by the Chancellor of the exchequer to Parliament by command of Her majesty, February 1954. London, Her majesty's stationery office, 1954. 158p.

GREAT BRITAIN. CENTRAL OFFICE OF INFORMATION

British system of taxation. London, Her majesty's stationery office, 1956. 45p.

GREAT BRITAIN. MINISTRY OF HEALTH

Report of the working party on hospital costing. London, Her majesty's stationery office, 1955. 52p.

GREEN, DAVID H.

Bank credit and the accountant's report. *News bulletin* (Massachusetts society of certified public accountants.), v. 28, Jan. 1955, p. 14-16.

GREEN, J. D.

Objects of management accounting; views of a practicing accountant. *Accountant* (Eng.), v. 135, Nov. 24, 1956, p. 535-40.

GREEN, MERRITT W.

Unauthorized practice as it affects public relations. *Ohio bar*, v. 28, July 4, 1955, p. 686-92.

GREEN, PAUL M.

Accounting—servant or conscience? *Internal auditor*, v. 12, Dec. 1955, p. 6-12.

GREEN, THOMAS J.

Adopting and changing accounting methods and periods. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1489-1503.)
Mahon, James J., Jr., editor. New complications in determining accumulated earnings surtax. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 88.
Timing income and deductions for the right years. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 1-11.)

GREENBAUM, MAURICE C.

Business dealings by charities. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 127-48.)
Effects of loss of exemption. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 71-7.)

GREENBAUM, MAURICE C.—(Continued)

Tax problems of authors and inventors. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 87-107.)
 Tax responsibilities of the executor, the administrator, the trustee. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2003-26.)

GREENBERG, MELVIN M.

Discount obligations—capital gain or ordinary income. *Miami law quarterly*, v. 10, Fall 1955, p. 18-25.

GREENBERGER, MAURICE H.

Changes in the income taxation of Clifford type trusts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 165-81.)

Death of a beneficiary—"different taxable years" rule. *Trusts and estates*, v. 94, Sept. 1955, p. 704-6.

Valuation problems in dispositions of property. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 409-29.)

GREENE, RICHARD L.

Some problems still remaining under regulations on stock redemptions, dividends. *Journal of taxation*, v. 4, May 1956, p. 269-71.

GREENE, RICHARD L., editor

See Boughner, Jackson L., and Greene, Richard L., editors

GREENE, RICHARD L., joint author

See Hammett, Frank W., and Greene, Richard L.

GREENER, EUGENE, JR.

Use tax: its relationship to the sales tax. *Vanderbilt law review*, v. 9, Feb. 1956, p. 349-59.

GREENFIELD, BRUCE H.

Personal holding company dangers and how to meet them. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 823-46.)

Real estate financing: bootstrap, sale and lease back, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 411-32.)

GREENFIELD, WILLIAM H.

Cutting costs in bank operations. *Auditgram*, v. 31, May 1955, p. 15, 18-20.

GREENHOUSE, MAX

Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.

GREENSIDE, MYRON

Civil fraud cases. (In Northeastern university. *Institute of taxation, Third annual federal tax forum*, September 28-29, 1956.)

GREENSMITH, E. L.

Accountant in public service. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 29-44.)

GREENWOOD, J. M.

Depreciation and its treatment in accounts. *Chartered accountant in Australia*, v. 26, July 1955, p. 11-26.

GREENWOOD, J. M., and others

Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

GREENWOOD, R. D.

Management in balance; a lecture of management accounting. Wellington, New Zealand society of accountants, 1954. 93p. *Accountants' journal* (N.Z.), v. 33, Oct. 1954, p. 82-92; Nov. 1954, p. 122-34; Dec. 1954, p. 168-72.

GREER, HOWARD C.

Accountant's part in industrial relations. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 32-6.)

Accounting and management. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 517-37.)

Benchmarks and beacons. *Accounting review*, v. 31, Jan. 1956, p. 3-14.

Let's have the story—quick! *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 492-508.

May, George O. Comment on Mr. Greer's Benchmarks and beacons. *Accounting review*, v. 31, Oct. 1956, p. 581-3.

Quicker reports through cost planning and control. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1407-16. (1956 conference proceedings)

Single-column general ledger account form. *Systems and procedures quarterly*, v. 6, Aug. 1955, p. 3-7.

GREGORY, A. J.

Auditing construction costs. *American gas association monthly bulletin*, v. 37, April 1955, p. 25-7, 47.

GREGORY, ROBERT H.

Computers and accounting systems. *Accounting research*, v. 6, Jan. 1955, p. 38-48.

Computers and accounting systems; a bibliography. *Accounting review*, v. 31, April 1956, p. 278-85.

GREGORY, ROBERT H., AND MANGELSDORF, THEODORE A., JR.

Financial statement computer. *Accounting research* (Eng.), v. 7, April 1956, p. 141-53.

GREGORY case. Holzman, Robert S.**GREGORY v. HELVERING**

Holzman, Robert S. Gregory case. *Journal of accountancy*, v. 100, July 1955, p. 54-8.

GREISMAN, BERNARD H.

How to treat involuntary conversions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 624-33.)

GREISMAN, BERNARD H., AND SCHREIBER, IRVING

How to operate partnerships. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 38-55.)

GRESHAM, R. N.

Estate planning under 1954 Internal revenue code. *Trusts and estates*, v. 94, Dec. 1955, p. 1026-7.

GREY, ALFRED

Opportunities for U.S. investors in Brazil. *Brazilian American survey*, Fall 1955. 7p.

Successful industrialization and big markets. New York, United Nations, 1956. 14 mimeo. pages.

GRIBBON, DANIEL M.

Should the judicial character of the Tax court be recognized? *George Washington law review*, v. 24, June 1956, p. 619-36.

GRIERSON, J. HAROLD

Reporting to the client. *Canadian journal of accountancy*, v. 4, March 1955, p. 81-90; June 1955, p. 123-7.

GRIESINGER, FRANK K.

Decisions to lease or buy equipment are made no easier by new revenue rulings. *Journal of taxation*, v. 4, March 1956, p. 191-3.

Pros and cons of leasing equipment. *Harvard business review*, v. 33, March-April 1955, p. 75-89.

GRIESINGER, FRANK K., AND RICHARDSON, E. J.

Office layout and design. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 214-32.)

GRIFFIN, J. A.

Loans secured by field warehouse receipts. *Bulletin of the Robert Morris associates*, v. 37, March 1955, p. 208-13.

GRILLO, ELMER V.

Checklist for replacing equipment. *Systems and procedures*, v. 7, Nov. 1956, p. 26-31.

GRISWOLD, ERWIN N.

CPAs praise Griswold's tax-practice ideas, but see difficulties in some areas. *Journal of taxation*, v. 2, May 1955, p. 271-3.

Comments on Griswold. (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 25.

Dean Griswold again states his views on the lawyer-accountant controversy. *National public accountant*, v. 6, Jan. 1956, p. 15-18.

Feltman, Philip. Griswold: two important points. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 22.

Further look: lawyers and accountants. *American bar association journal*, v. 41, Dec. 1955, p. 1113-16, 1179.

Griswold analyzes trouble spots in tax practice fight; says CPAs should relax. *Journal of taxation*, v. 3, Nov. 1955, p. 269-73.

Harvard law dean discusses tax practice controversy. (Editorial) *Journal of accountancy*, v. 99, April 1955, p. 31-2.

Lawyers, accountants, and taxes. (Speech delivered at the Association of the bar of the City of New York, January 13, 1955) 15 mimeo. pages.

Record of the Association of the bar of the City of New York, v. 10, Feb. 1955, p. 52-71. *Journal of accountancy*, v. 99, April 1955, p. 33-41.

Unauthorized practice news, v. 21, June 1955, p. 3-23. (Same as: Griswold, Erwin N.—We can stop the lawyer-accountant conflict over tax practice now: four recommendations)

Richardson, Mark E. Tax "quarrel." *Journal of accountancy*, v. 100, July 1955, p. 27-9.

Tax practice problem—a further look at lawyers and accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 29-35.

We can stop the lawyer-accountant conflict over tax practice now: four recommendations. *Journal of taxation*, v. 2, March 1955, p. 130-7. *National public accountant*, v. 5, March 1955, p. 7-15, 18.

(Same as: Griswold, Erwin N.—Lawyers, accountants, and taxes)

GROCERY CHAINS

See Chain stores, Grocery chains

GROCERY MANUFACTURERS ASSOCIATION

New methods speed coupon handling. *Super market merchandising*, v. 20, Nov. 1955, p. 71-2.

GROCERY RETAILERS

Grocery manufacturers association. New methods speed coupon handling. *Super market merchandising*, v. 20, Nov. 1955, p. 71-2.

Statistics

Accounting corporation of America. Combination grocery stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 5-11.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 5-11.)

Foulke, Roy A. Ratios for independent groceries and meats retailers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

National cash register company. Food stores. (In its *Expenses in retail businesses*. (1955). p. 19, 22.)

GROCERY WHOLESALE**Statistics**

Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1953 operating results. Washington, D.C., United States wholesale grocers' association, inc. 13p.

Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1954 operating results. Washington, D.C., United States wholesale grocers' association, inc. (1955). 15p.

Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1955 operating results. Washington, D.C., United States wholesale grocers' association, inc. (1956). 18p.

Foulke, Roy A. Ratios for grocery wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

GROESBECK, KENNETH

How agencies profit from functional time sheets. *Advertising agency and advertising and selling*, v. 48, Oct. 28, 1955, p. 58-9.

GROGAN, WALLER

How businessmen should buy property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 715-39.)

GROMAN, ARTHUR

Procedural changes in the 1954 revenue code—part II. (In Southern California, University of School of law. *Tax institute . . . major tax problems of 1955*. p. 849-62.)

GRONER, FRANK S.

Attacking insurance costs. *Hospital accounting*, v. 9, Jan. 1955, p. 16-20.

GRONOUSKI, JOHN A.

Refinements in the use of the stock and debt approach to value. (In National tax association. *Proceedings . . . 1955*. p. 87-99.)

GROSCLAUDE, E., AND MAGGIOLO, HENRY L.

French tax and labor laws: a digest. New York, Controllers institute of America, Foreign tax group, New York City control, 195? 21 mimeo. pages.

GROSS, GEORGE M., et al

Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.

GROSS, HARRY S.

Mahon, James J., Jr., editor. Deduction for professional overhead expense policies. (Tax clinic) *Journal of accountancy*, v. 101, May 1956, p. 79.

GROSS, HARRY S., AND LINK, JULES

Pennsylvania taxes—corporate net income tax—computation tips and techniques. *Pennsylvania CPA spokesman*, v. 26, May 1956, p. 6-7.

GROSS, O., joint author

See Bellman, R., Glicksberg, I., and Gross, O.

GROSS PROFITS

See Profits—Gross

GROSSMAN, D. A.

Illinois CPA examinations, November, 1954 and May, 1955. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 40-4.

GROSSMAN, D. A., AND HALL, ZELLA

Illinois CPA examination November 1955 and May 1956. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 44-7.

GROUP INSURANCE

See Insurance, under subheadings: Accountants' group; Health and hospitalization; Group

GROVES, HAROLD M.

Background of intergovernmental fiscal relations. (In National tax association. *Proceedings . . . 1955*. p. 517-24.)

Toward a social theory of progressive taxation. *National tax journal*, v. 9, March 1956, p. 27-34.

GROVES, HAROLD M., AND FISHER, GLENN

State multiple taxation of personal income re-examined. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 36-40.

GROVES, W. E.

Some aspects of double taxation relief. *International accountants' journal* (Eng.), v. 26, Dec. 1956, p. 113-19.

GROWING crisis in accounting education. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 27-8.

GROWTH of ethical principles. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 37.

GROWTH of the accounting profession. Zebley, John H., Jr.

GRUBEL, FREDERICK

Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

GRUBER, LEO R.

Internal controls. *Auditgram*, v. 31, Aug. 1955, p. 36-8.

GRUND, BENJAMIN

Mahon, James J., Jr., editor. Different tax years for partnership and partners. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 81.

GRUNEWALD, ADOLPH E.

Blockage factor in stock valuations for federal tax purposes. *Business topics* (Michigan state college), v. 2, March 1955, p. 20-24.
Old formula in new attire. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 190-8.
Section 306 stock—a new concept. *Business topics* (Michigan state university), v. 3, March 1956, p. 7-12.

GUAM

What constitutes doing business in Guam. *Corporation journal*, v. 21, April-May 1956, p. 203-4.

GUARANTEED ANNUAL WAGE

See Wages, fees, salaries, etc.—Guaranteed wages

GUARANTEED annual wage. Bureau of national affairs.

GUARANTEED annual wage and its implications to a free economy. National association of manufacturers. Employee relations division.

GUARANTEED wage and supplementary unemployment pay plans. Unterberger, S. Herbert.

GUARDIANS

See also Executors and trustees

Auditing

Krassner, Albert. Auditing role in a special guardian assignment. *New York certified public accountant*, v. 25, Aug. 1955, p. 455-60.

GUATEMALA

United nations. Guatemala. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 71-5.)

GUERCKEN, C. P.

Economic and regulatory aspects of accelerated depreciation. *Public utilities fortnightly*, v. 58, Aug. 2, 1956, p. 145-55.
Oklahoma commission rules on accelerated depreciation. *Public utilities fortnightly*, v. 57, Feb. 2, 1956, p. 193-5.

GUIDE for administration of health and welfare funds. American federation of labor.

GUIDE for bankers. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 609.

GUIDE to a practical staff training program. Michigan association of certified public accountants. Committee on professional education.

GUIDE to earning a living. Cunningham, Ed. and Reed, Leonard.

GUIDE to elementary statistical formulas. Johnson, Robert E., and Morris, Doris N.

GUIDE to films in economic education. National education association. Department of audio-visual instruction.

GUIDE to record retention requirements. (Title 1, Appendix A—Code of federal regulations) *Federal register*, v. 20, April 8, 1955, p. 2217-73.

GUIGON, JOHN V.

Unwarranted tax advantages in corporate financing—shareholder guaranteed loans. *St. John's law review*, v. 30, Dec. 1955, p. 35-55.

GULF OIL CORPORATION v. JOSEPH

Cook, Paul W. New York city's new allocation formula for the general business tax. *New York certified public accountant*, v. 25, May 1955, p. 385-9.

GUNDERS, HENRY

Clerical work measurement. *Journal of accountancy*, v. 101, Feb. 1956, p. 38-44.

Controlling clerical costs through tested methods of work measurement. *Newspaper controller*, v. 9, April 1956, p. 1, 7-8.

GUNN, J. A. L.

Depreciation allowances under the Australian act. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 337-41.

Discord between net profit and taxable income. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 13-25.)
Plan for the abolition of double taxation of company profits. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 59-75.

GUNN, J. A. L., AND O'NEILL, R. E., editors

Current taxation. See issues of the *Australian accountant*.

GUNZER, C. RICHARD

Reasonable executive compensation. Valley Stream, N.Y., Gunzer publications, inc., c1956. 76p.
Renegotiation act renewed to December 31, 1956, with changes. *Connecticut CPA*, v. 19, Sept. 1955, p. 8-9.

GUTERMAN, ABRAHAM S.

Decedent's income under the 1939 and 1954 codes. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1507-27.)
Stock options of deceased executives. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1085-94.)

GUTHMANN, HARRY G., AND DOUGALL, HERBERT E.

Corporate financial policy. ed. 3. New York, Prentice-Hall, inc., 1955. 766p. plus index.

GUTKIN, SYDNEY A.

How to capitalize and recapitalize a business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 206-27.)

How to use the close corporation in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1467-1507.)

On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 591-612.)

GYROSCOPES

See Navigation instruments

H. R. 9

Help yourself to retirement benefits. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 27.

H. R. 10

Help yourself to retirement benefits. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 27.
 United States. House of representatives. Committee on ways and means. Individual retirement act of 1955; hearings before the Committee on ways and means, House of representatives, eighty-fourth congress, first session, on H.R. 10; a bill to encourage the establishment of voluntary pension plans by individuals, June 27 and 28, 1955. Washington, D.C., Government printing office, 1955. 282p.

H. R. 1601

Maloney, Vincent H. Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 685.

H. R. 7201

Commerce clearing house, inc. Taxation of life insurance companies; (H.R. 7201 as signed by the President on March 13, 1956); Senate finance committee report on H.R. 7201; full text of the law. Chicago, Ill., Commerce clearing house, inc., 1956. 31p.

H. R. 7618

United States. Congress. Public law 369—84th congress, chapter 807—1st session, H.R. 7618; an act to amend section 8 of the Civil service retirement act of May 29, 1930, as amended, approved August 11, 1955. Washington, D.C., Government printing office, 1955. 2p.

H. R. 7725

Seghers, Paul D. Analysis of H.R. 7725—taxation of foreign source income. *Tax executive*, v. 8, April 1956, p. 30-40.

H. R. 8300

Darrell, Norris. Internal revenue code of 1954—a striking example of the legislative process in action. (In *Southern California*, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 1-34.)
 United States. Joint committee on internal revenue taxation and the Treasury department. Internal revenue code of 1954—comparison of the principal changes made in 1939 code by H.R. 8300 after action by House, Senate, and Conference, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.

H. R. 9922

Lawyers and accountants; Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.
 Maloney, Vincent H. Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 685.
 Shall accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.

H. R. 11947

United States. Congress. Public law 870—84th congress, chapter 821—2d session—H.R. 11947; an act to extend and amend the Renegotiation act of 1951: approved August 1, 1956. 7p.

HAAKH, GILBERT E.

Federal, state, and stock exchange regulation of rights offerings to shareholders. *Practical lawyer*, v. 2, April 1956, p. 74-88.

HAAS, KENNETH B., joint author

See Robinson, O. Preston and Haas, Kenneth B.

HABER, PAUL

New approach to section 102. Los Angeles, Calif., Tax publishers, c1956. 13p.

HABER, PAUL AND KOTKIN, BERNARD

Tax opportunities in real estate. Los Angeles, Calif., Tax publishers, c1955. 206p.

HABERDASHERS

See Clothing retailers

HABERKERN, WILLIAM M.

Can you afford bar control? *Transcript*, v. 13, Feb. 1956, p. 1, 6.

HABERMANN, PHILIP S.

Law office management. *Wisconsin bar bulletin*, v. 29, June 1956, p. 31-7, 40, 51-5.

HACKER, WARREN E.

Corporate distributions, liquidations and related problems. *Ohio bar*, v. 28, July 25, 1955, p. 749-59, 762-5.

HACKETT, ROBERT PHILLIP

Trends in governmental accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 563-80.)

HACKNEY, DAN A.

Cost control in the rubber industry. *Cost and management (Canada)*, v. 30, March 1956, p. 86-98.

HADLEY, CHARLES R., COMPANY

Contractor's job cost system. *Hadley service bulletin*, April 1956, p. 1-6.

HAERNING, M.

Profession in Denmark; origin, development and present-day activities. *Accountant (Eng.)*, v. 133, Aug. 13, 1955, p. 181-5.

HAGAN, EUGENE P.

Effective budgetary practices. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 67-78.)

HAINES, CHARLES E.

Pension and profit-sharing fund investing. *Trust and estates*, v. 94, Dec. 1955, p. 1057-62.

HAISMAN, J.

Live stock accounting. Wellington, N.Z., New Zealand society of accountants, July 1955. 32p. *Accountants' journal (N.Z.)*, v. 34, Sept. 1955, p. 42-60; Oct. 1955. p. 94-105.
 Scientific approach to accounting theory. *Accountants' journal (N.Z.)*, v. 35, Nov. 1956, p. 119-22.

HAITI

Landman, J. Henry. Tax inducements for doing business in Haiti. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 567-78.

HALE, FORD R., JR.

Compliance with basic auditing standards and procedures—a challenge. *Texas certified public accountant*, v. 26, Feb. 1955, p. 1-2.

HALE, JOHN D.

Punch card accounting in newspapers. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 4-5, 7.

HALF, ROBERT

Employee relations in public accountancy. *New York certified public accountant*, v. 25, Nov. 1955, p. 629-33.
 Public accountant's problems in interviewing accounting personnel for clients. *New York certified public accountant*, v. 25, Dec. 1955, p. 718-21.

HALF century of accounting.

Journal of accountancy, v. 100, Nov. 1955, p. 21-2, 24, 26-7, 86, plus.

HALF-CYCLE method of estimating service life. National association of railroad and utilities commissioners.

HALL, ED.

Controlling production to maximize profit. *Price Waterhouse review*, v. 1, June 1956, p. 16-23.

HALL, GEORGE E.

Legal aspects of a medical partnership. Chicago, Ill., American medical association, c1954. 11p.

HALL, JAMES K.

Assessment equalization in Washington. *National tax journal*, v. 9, Dec. 1956, p. 302-25.

Revision of the internal revenue code and section 102. *National tax journal*, v. 8, Sept. 1955, p. 275-86.

Small business and the nonintegrated income-tax structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 682-90.)

HALL, JOHN

Effect of a winding-up order upon the income and capital of a company. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 9-16.

HALL, M. WEST

Techniques for handling deductions and other payroll items. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 341-7.)

HALL, MARY F.

Small businessman and his accountant. *Woman C.P.A.*, v. 19, Dec. 1956, p. 4-6.

HALL, ROY

See Cereal byproducts company v. Roy Hall, J. Leonard Penny, et al

HALL, ZELLA, joint author

See Grossman, D. A., and Hall, Zella

HALL OF FAME

See Accounting hall of fame

HALLADAY, HENRY

Accountants' liability. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19-20.

HALLECK, FITZ-GREENE

Brennan, Lawrence D. Fitz-Greene Halleck—poet laureate of American accounting. *Accounting ledger*, June 1956, p. 4-6, 30.

HALPERN, STEPHEN J., joint author

See Nash, Arthur P., and Halpern, Stephen J.

HALSEY, CRAWFORD C.

Mahon, James J., Jr., editor. Extra year's loss carry-back not always beneficial. (Tax clinic) *Journal of accountancy*, v. 101, May 1956, p. 79-80.

Mahon, James J., Jr., editor. Section 174: research and experimental expenditures. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 79-80.

Mahon, James J., Jr., editor. Treasury lowering the boom on controlled payments by corporations. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 85-6.

HALSTEAD, HARRY M.

How capital gains are achieved in breeder livestock transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1243-57.)

Involuntary and voluntary sale of farm land. *Ohio state law journal*, v. 17, Winter 1956, p. 46-57.

Taxation of farmers: accounting methods, records, and returns. *Practical lawyer*, v. 1, Nov. 1955, p. 57-75. *National public accountant*, v. 6, May 1956, p. 14-21.

HAMBLE, LAPSLEY W., JR.

Tax enforcement and the taxpayer's rights. *Virginia accountant*, v. 10, Summer 1956, p. 4-10.

HAMBURG, ALEX M.

How to value property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 978-94.)

HAMILTON, HARRY LEE

Business continuation trust. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 127-45.

HAMILTON, HOWARD D.

Taxes and taconite: iron ore tax legislation in the Lake Superior region. *National tax journal*, v. 7, Dec. 1954, p. 342-54.

HAMILTON, HOWARD D., joint author

See Lock, Clarence W., Eay, Donovan J., and Hamilton, Howard D.

HAMILTON, JOHN E.

Mahon, James J., Jr., editor. Involuntary "exchange" taxable—voluntary exchange not. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 78, 80.

Mahon, James J., Jr., editor. Uniformity in state income tax acts. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 78.

Present status of accruals and prepayments. *Virginia accountant*, v. 9, July 1955, p. 10-14.

HAMILTON, W. G.

Relationship of the independent auditor to the municipality. *Municipal finance*, v. 28, Aug. 1955, p. 18-24.

HAMILTON, W. T.

Appraising the annual report. *Internal auditor*, v. 12, Sept. 1955, p. 52-63.

HAMMAN, PAUL E.

Audit of machine records. *Journal of accountancy*, v. 101, March 1956, p. 56-61.

HAMMER, HAROLD HARLAN

A-B-C's of oil payments. *Controller*, v. 23, Feb. 1955, p. 69-70.

HAMMETT, FRANK W., AND GREENE, RICHARD L.

"Business purpose" is emerging as dominant factor in taxation of corporate changes. *Journal of taxation*, v. 5, Oct. 1956, p. 194-8.

HAMMONDS, OLIVER W., joint author

See Ray, George E., and Hammonds, Oliver W.

HAMMONDS, OLIVER W., AND RAY, GEORGE E.

Expansion and contraction of corporate operations: how to buy out a stockholder. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 839-46.)

Oil payments revisited: current income tax status of oil payments. *Taxes—the tax magazine*, v. 33, May 1955, p. 349-52.

Tax problems of unitization. *Taxes—the tax magazine*, v. 34, March 1956, p. 193-201.

HANAW, JUSTIN J., AND CAHN, LEON S.

Insurance planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 42-75.

HANBY, GORDON

Language of business. *Cost accountant* (Eng.), v. 34, April 1956, p. 372-9.

HANCOCK, HENRY D.

Board of inland revenue and the accountancy profession. *Accountant* (Eng.), v. 134, March 3, 1956, p. 237-9.

HANDBOOK of accounting systems. Olson, Harry E.**HANDBOOK of commercial, financial and information services, compiled by Walter Hausdorfer. Special libraries association.****HANDBOOK of modern accounting theory. Backer, Morton, editor.****HANDBOOK of successful tax procedures. Lasser, J. K., tax institute.****HANDBOOK on accounting, statistics and business office procedures for hospitals, section 2. American hospital association.**

HANDBOOK on international study. Institute of international education.

HANDING over papers on change of accountants. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 199-204.

HANDLING office grievances. Dartnell corporation.

HANDMAN, STANLEY H., joint author
See Carroard, Kenneth and Handman, Stanley H.

HANLE, E. J.
Internal control—common misconceptions. (In *Insurance accounting and statistical association. Proceedings, 1954.* p. 407-8.)

HANLEY, E. J.
Gearing accounting to management needs. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1563-71. (1955 conference proceedings)

HANLEY, EDWARD W.
Plant trouble-shooting activated by accounting data. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 990-6.

HANSEN, H. J.
Internal revenue examinations of customers' accounts. *Auditgram*, v. 31, Sept. 1955, p. 8, 10-12.

HANSEN, R. T.
Operational audits pay off. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 464-71.)

HANSEN, STEFAN
Industrial pension plans. *Canadian chartered accountant*, v. 66, May 1955, p. 299-308.

HANSON, ARTHUR W.
Planning the audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. part 2. p. 3-32.)

HANSON, KERMIT O.
Managerial statistics. New York, Prentice-Hall, inc., 1955. 306p.

HANSON, LOUIS E.
Impact of the 1954 revenue code. *Internal auditor*, v. 12, March 1955, p. 6-16.

HARBERGER, ARNOLD C.
Taxation of mineral industries. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 439-49.)

HARBESON, ROBERT W.
Critique of marginal cost pricing. *Land economics*, v. 31, Feb. 1955, p. 54-74.

HARBISON, FREDERICK H.
National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D.C., National planning association, c1954. 112p.

HARDICK, ALBERT T.
Auditing commercial loans. *Auditgram*, v. 32, June 1956, p. 4-6.

HARDING, A. O.
How to use an accounting machine for payroll work. *Office*, v. 41, June 1955, p. 76-83.
"What! no clock cards." *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1389-94.

HARDWARE MANUFACTURERS Accounting

American accounting association. Sargent and company. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 145-79.)

Statistics

Foulke, Roy A. Ratios for manufacturers of hardware and tools. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

HARDWARE RETAILERS

Accounting

National retail hardware association. How to keep books departmentally. Indianapolis, Ind., National retail hardware association, c1955. 51p.

Statistics

Accounting corporation of America. Hardware stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue, p. 79-80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue, p. 79-80.)

Foulke, Roy A. Ratios for hardware retailers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

Harlan, Harry A. 1954 retail hardware survey. *Hardware retailer*, June 1955, p. 77-80.

National cash register company. Hardware stores. (In its *Expenses in retail businesses*. (1955). p. 25, 26.)

National retail hardware association. Manual for management of retail hardware stores. Indianapolis, Ind., National retail hardware association (1957?). 24p.

National retail hardware association. Manual for management of retail hardware stores. Indianapolis, Ind., National retail hardware association (1955). 36p.

HARDWARE WHOLESALES

Statistics

Foulke, Roy A. Ratios for hardware wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

HARDWICKE, ROBERT E.

Purchase of producing oil or gas properties by use of a production payment. *Texas law review*, v. 33, June 1955, p. 848-54.

HARDY, ERIC

Municipal sales taxes in Canada. *Municipal finance*, v. 28, Feb. 1956, p. 125-31.

HARLAN, HARRY A.

1954 retail hardware survey. *Hardware retailer*, June 1955, p. 77-80.

HARMON, A. STANLEY

Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 23-7.)

HARNED, H. H.

Unauthorized practice of law. *Kentucky state bar journal*, v. 20, March 1956, p. 62, 87.

HARNETT, BERTRAM

Capital gains and losses. New York, Practising law institute, Feb. 1955. 73p. (*Fundamentals of federal taxation*, 1954 Revenue code edition)

HARRELL, THOMAS W.

Development of executive leadership. *Illinois certified public accountant*, v. 18, Spring 1956, p. 47-55.

HARRIMAN, JOHN B., joint author

See Ames, Knight and Harriman, John B.

HARRINGTON, LAWRENCE P.

Fagerberg, Dixon, Jr., editor. Should charitable organizations be billed at reduced rates? (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 79.

HARRINGTON, RUSSELL C.

Internal revenue service. (Address at annual meeting of the American institute of accountants, September 23-27, 1956) 8 mimeo. pages. (Address before National accounting and finance council of

HARRINGTON, RUSSELL C.—(Continued)

the American trucking association, inc., May 24, 1956) 5 mimeo. pages. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 34-7.

Maintaining an effective internal revenue service. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 791-5.

Meet the new commissioner—Russell Chase Harrington. *Tax executive*, v. 8, Jan. 1956, p. 1-2.

Profession's greatest challenge; presented at annual meeting of Association of certified public accountant-examiners, New York, October 18, 1954. 6 typewritten pages.

HARRIS, ALBERT W., JR., joint author

See Moore, James William, Laube, William T., and Harris, Albert W., Jr.

HARRIS, CHAUNCY D.

Market as a factor in the location of industry in the United States. *Appraisal journal*, v. 24, Jan. 1956, p. 57-86.

HARRIS, DON V., JR.

Individual dividends received credit and capital gains. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 536-40.

Restricted stock options—estate planning problems under the 1954 code. *Tax executive*, v. 8, July 1956, p. 66-82.

Status of preferred stock bail-outs. *Taxes—the tax magazine*, v. 34, June 1956, p. 403-10.

HARRIS, E. S.

Public accounting and punched card accounting. *L.R.B. & M. journal*, v. 37, July-Sept. 1956, p. 14-22.

HARRIS, H. W.

Modern developments in internal auditing. *Australian accountant*, v. 25, April 1955, p. 150-4.

HARRIS, JONATHAN H.

Product line earnings under direct costing. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 40-60.)

HARRIS, JUSTIN C.

Duplicating systems. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 140-51.)

Finding the proper bookkeeping machine. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 134-9.)

HARRIS, KERR, FORSTER AND COMPANY

Clubs in town and country 1954-55; a statistical review of the operations of 80 clubs. New York, Harris, Kerr, Forster and co., c1955. 12p.

Clubs in town and country 1955-56; a statistical review of the operations of 90 clubs. New York, Harris, Kerr, Forster and co., c1956. 12p.

1954-55 golf course maintenance costs for 35 clubs. *Transcript*, v. 12, Aug. 1955, p. 3.

Tax calendar—1955. New York, Harris, Kerr, Forster and co. 1p.

Tax calendar—1956. New York, Harris, Kerr, Forster and co. 1p.

Trends in the hotel business 1954. New York, Harris, Kerr, Forster and co., c1955. 45p.

Trends in the hotel business 1955. New York, Harris, Kerr, Forster and co., c1956. 45p.

HARRIS, NORMAN

Acquisition of loss corporations under the new revenue code. *Credit executive*, v. 48, June 1955, p. 17-21.

HARRIS, R. B. DALE—

See Dale-Harris, R. B.

HARRIS, ROBERT C.

Tax benefit from insurance transfer: when are you free from reversionary interest? *Journal of taxation*, v. 4, April 1956, p. 224-5.

HARRIS, ROBERT E.

Education: legal and general. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 24-5.

HARRIS, SEYMOUR E.

Economics of the guaranteed wage. *Monthly labor review*, v. 78, Feb. 1955, p. 159-64.

HARRIS, WALTER M.

Centralized data processing for decentralized management. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1323-8.

HARRIS, WALTER M., joint author

See Rietz, Robert A., and Harris, Walter M.

HARRIS, WALTER O.

Municipal public works cost accounting manual. Chicago, Ill., Public administration service, c1955. 97p.

HARRIS, WHITNEY R.

Hoover commission report: improvement of legal services and procedure. *American bar association journal*, v. 41, June 1955, p. 497-500, 558.

HARRISON, B. G.

Microfilming in the office. *Accountancy* (Eng.), v. 67, Sept. 1956, p. 350-2.

HARRISON, EDWARD B.

Status of a foreign corporation entering Michigan for corporate purposes. *Tax executive*, v. 8, July 1956, p. 16-38.

HARRISON, R. L.

Depreciation under the 1954 code. *Tax executive*, v. 7, July 1955, p. 31-4.

HARRISON, TYLER T.

Construction credit requires special analysis of the financial statements. *Credit and management*, v. 57, April 1955, p. 14-15.

HARRISON, W. E.

Marginal costing; a new tool for management. *Accountant* (Eng.), v. 132, June 25, 1955, p. 716-23.

HARRISON, W. H., JR.

Amortization of emergency facilities; recent developments in accounting, regulatory and financing aspects. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 630-41.)

HARRISS, C. LOWELL

Economic effects of estate and gift taxation. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 855-64.)

Erosion of the federal estate and gift tax bases. (In National tax association. *Proceedings* . . . 1955. p. 350-69.)

Role of taxation in a free enterprise system. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 81-91.)

Sources of injustice in death taxation. *National tax journal*, v. 7, Dec. 1954, p. 289-308.

HARROW, BENJAMIN

How New York taxes foreign and domestic corporations. *Tax executive*, v. 8, Oct. 1955, p. 44-58.

How to use powers of appointment in estate tax planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1117-1140.)

Income averaging by loss carry-over and carry-back. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 771-82.)

Sales, exchanges and capital asset transactions. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 48-58.)

HARROW, BENJAMIN, editor

New York state tax forum; a department. *See* issues of the *New York certified public accountant*.

HART, ALEX L.

Using probability theory for economy in cost control. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 257-63.

HART, V. B., AND KENDRICK, M. SLADE

1954 federal income tax suggestions for farmers. Ithaca, N.Y., Cornell university, New York state college of agriculture, November 1954. 32p. (*Cornell extension bulletin* 926)

1954 New York state income and unincorporated business taxes—suggestions for farmers. Ithaca, N.Y., Cornell university, New York state college of agriculture, February 1955. 8p. (*Cornell extension bulletin* 935)

HARTMAN, DAVID

Difficulties with adjustment columns—a solution. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 336-8.

HARTMAN, PAUL J.

Commerce clause and the states' power to tax the oil and gas industry. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 387-445.)

Sales taxation in interstate commerce. *Vanderbilt law review*, v. 9, Feb. 1956, p. 138-203.

HARTMAN, PAUL J., HENRY, E. WILLIAM AND FOSTER, GEORGE LANE

Sales taxation collection problems. *Vanderbilt law review*, v. 9, Feb. 1956, p. 316-48.

HARTMAN, WILLIAM

Life insurance in estate planning. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 82-92.)

HARTMANN, A. A.

Accounting for a cooperative wool marketing association. *Hadley service bulletin*, June 1956, p. 1-8.

HARTOGENSIS, ALWYN M.

Accountant's place in the control function. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 473-80. Manpower budgeting for control of labor costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 947-56.

HARTWELL, DONALD

Practical study in work-in-progress control, with standard costing. *Ceylon accountancy journal*, v. 1, July 1956, p. 24-31.

HARTWIG, JOSEPH D.

Valuation problems before the Internal revenue service and the Tax court. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1143-59.)

HARVARD law dean discusses tax practice controversy. (Editorial) *Journal of accountancy*, v. 99, April 1955, p. 31-2.

HARVARD LAW SCHOOL

Barlow, E. R., and Wender, Ira T. Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 481p.

"HARVARD PLAN"

Gornick, Alan L. Modification of "Harvard plan" proposed to give tax incentive to foreign business. *Journal of taxation*, v. 2, May 1955, p. 312-17.

HARVARD UNIVERSITY

Financial report to the Board of overseers of Harvard college for fiscal year 1954-55. Cambridge, Mass., Harvard university. 367p.
—Same, 1955-56. 112p.

How successful executives handle people—Studies on communications and management skills. Boston, Mass., Harvard university (1956). 137p.

HARVARD UNIVERSITY. GRADUATE SCHOOL OF BUSINESS ADMINISTRATION

Carson, David. Operating results of limited price variety chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 38p. (*Bureau of business research bulletin no. 146*)

Craig, Harold Farlow. Administering a conversion to electronic accounting; a case study of a large office. Boston, Mass., Harvard university, Graduate school of business administration, 1955. 224p.

England, Wilbur B. Operating results of food chains in 1955. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 30p. (*Bureau of business research bulletin no. 148*)

McNair, Malcolm P. Operating results of department and specialty stores in 1954. Boston, Mass., Harvard university, Graduate school of business administration, June 1955. 66p. (*Bureau of business research bulletin no. 143*)

McNair, Malcolm P., and Carson, David. Operating results of department and specialty stores in 1955. Boston, Mass., Harvard university, Graduate school of business administration, June 1956. 70p. (*Bureau of business research bulletin no. 145*)

Perry, Donald P. Public accounting practice and accounting education. (Dickinson lecture) Boston, Mass., Harvard university, Graduate school of business administration, 1955. 65p.

Proceedings automatic data processing conference, September 8 and 9, 1955, edited by Robert N. Anthony. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 194p.

Robinson, Lawrence R. Operating results of limited price variety chains in 1954. Boston, Mass., Harvard university, Graduate school of business administration, July 1955. 38p.

Robinson, Lawrence R., and May, Eleanor G. Self-service in variety stores. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 52p. (*Bureau of business research bulletin no. 147*)

HARVEY, JOHN L.

Public utilities and liberalized depreciation under the 1954 internal revenue code. *Arthur Young journal*, v. 4, Oct. 1956, p. 18-28.

Starting your career in public accounting. *Accounting review*, v. 30, July 1955, p. 493-9.

HASEMAN, W. C.

Side-lights on practice in defense contract bidding. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 858-66.

HASKELL, FLOYD K.

Federal income taxation of the uranium industry. *Rocky mountain law review*, v. 27, June 1955, p. 469-81.

HASKELL, JOHN

Our dangerous little knowledge of economics. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 30.

HASKINS AND SELLS

Data processing by electronics; a basic guide for the understanding and use of a new technique. New York, Haskins and Sells, c1955. 113p.

HASLETT, JOHN W.

Impact of electronic computers on the controller's job. (In Bursk, Edward C., ed. *Management team*. 1955. p. 112-17.)

Relationship of internal auditing to methods and systems. *Internal auditor*, v. 12, March 1955, p. 38-45.

Systems department—its design and construction. *Systems and procedures quarterly*, v. 6, Nov. 1955, p. 3-6.

HASSALL, W. O.

Chimney money; a tax at the time of the later Stuarts. *Accountant* (Eng.), v. 132, June 25, 1955, p. 713.

HASSLER, RUSSELL H.

Education for the accountant. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 2-3.

HATCH, A. W.

Interest during construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 316-32.)

HATCHERIES

See Fish hatcheries
Poultry farms

HATCHERY operation and management. Funk, Ernest M., and Irwin, M. Richard.

HATFIELD, HOWARD B.

Blue cross accounting. *Systems*, v. 20, Sept.-Oct. 1956, p. 30-1.

HATFIELD, ROLLAND F.

Estate and gift tax changes in the 1954 code. *Tax executive*, v. 7, April 1955, p. 49-59.
Estate tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 96-108.

HAUN, ROBERT D.

Broad vs. narrow concepts of internal auditing and internal control. *Accounting review*, v. 30, Jan. 1955, p. 114-18.

HAUSDORFER, WALTER, compiler

Special libraries association. Handbook of commercial, financial and information services, compiled by Walter Hausdorfer. ed. 5. New York, Special libraries association, 1956. 229p.

HAUSER, CRANE C.

Tax planning of the sale of a partnership interest. *Iowa law review*, v. 41, Fall 1955, p. 50-66.

HAVENS, R. H.

Amortization of emergency facilities. *Virginia accountant*, v. 9, July 1955, p. 15-19, 24-6.

HAWLEY, CAMERON

Time for basic tax revision. (Editorial) *Journal of accountancy*, v. 102, Sept. 1956, p. 35-6.

HAWLEY, JOSEPH W.

Personal life insurance and the 1954 estate tax. (Condensed from *Rocky mountain law review*, Feb. 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 25-38.

HAY, LEON E.

Hospital pharmacy inventory control. *Hospital accounting*, v. 9, Oct. 1955, p. 15-18.
Myth of the charge and discharge statement. *Accounting review*, v. 31, Oct. 1956, p. 632-5.
Statutory requirements as to form and content of executors' reports to courts. (Teachers' clinic) *Accounting review*, v. 30, Oct. 1955, p. 702-5.
Suggested form for trustees' reports. *Journal of accountancy*, v. 101, Jan. 1956, p. 50-4.
Suggested standards for judging informative qualities of financial statements. *Illinois certified public accountant*, v. 17, June 1953, p. 52-5.

HAY, ROBERT D.

Management thinking concerning corporate annual reports. *Accounting review*, v. 30, July 1955, p. 444-9.
Program for audit confirmation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 159-93.)

HAYDEN, MARTIN F.

Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 3-6.)

HAYES, DOUGLAS A.

Appraisal and management of securities. New York, Macmillan co., c1956. 383p.

HAYES, EDWARD R.

Tax aspects of charitable giving. *Drake law review*, v. 5, May 1956, p. 85-98.

HEA, WAYNE

Estate planning for a man of modest means. *California certified public accountant*, v. 23, Nov. 1955, p. 32-6.
Sale of a partnership interest. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 139-48.)

HEA, WAYNE AND SCHLOTTMAN, E. E.

How to keep your tax rate at 30% through multiple corporations. *National public accountant and PA*, v. 1, Nov. 1956, p. 12-14.

HEALTH

Cureton, Thomas Kirk. Physical fitness and the sedentary worker. *Illinois certified public accountant*, v. 16, June 1954, p. 28-36.

HEALTH costs of the aged. United States. Health, education, and welfare, Department of.

HEALTH DEPARTMENTS

Association of business management in public health and American health association. Papers presented . . . November 9, 1953. New York, American public health association. various paging.
Association of business management in public health and American health association. Papers presented . . . October 11, 1954. New York, American public health association. various paging.

Budgeting

Municipal finance officers association of the United States and Canada. Performance budgeting for hospitals and health departments, by Daniel Klepak. Chicago, Ill., Municipal finance officers association, June 1, 1956. 12p. (*Accounting publication series no. 11-6*)

HEALTH INSURANCE

See Insurance, under subheadings: Disability; Health and hospitalization

HEALTH of earnings of the corporation. American institute of management.

HEARD, S. B.

What, why and rules of audit confirmations. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 9-11.

HEARNE, DAVID C.

Representing a taxpayer. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

HEATH, L. C.

Accountant's reports from the accountant's viewpoint. *Cooperative accountant*, v. 9, Fall 1956, p. 4-6.

HEATH, LESLIE A.

Management services. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

HEATING

See Plumbing and heating

HEATING, PIPING AND AIR CONDITIONING CONTRACTORS NATIONAL ASSOCIATION

Overhead survey on 1953 business. New York, Heating, piping and air conditioning contractors national association, May 25, 1954. not paged.
Overhead survey on 1954 business. New York, Heating, piping and air conditioning contractors national association, May 2, 1955. not paged.

HEATON, HERBERT

Experience and self-study in accounting education. *New York certified public accountant*, v. 26, July 1956, p. 414-17.

- HEATON, JAMES S.**
Another finance bill. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 707-15.
Finance bill. *Accountants' magazine* (Scot.), v. 60, May 1956, p. 264-77.
Royal commission—remaining major issues. *Accountancy* (Eng.), v. 67, May 1956, p. 179-82.
- HECHT, GEORGE A.**, joint author
See Melcher, Frederic G., Hecht, George A., and Peters, John J.
- HECKERT, J. BROOKS**
Budgeting. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 159-63. (1955 conference proceedings)
Control of distribution costs. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 20-5.)
- HECKERT, J. BROOKS AND WILLSON, JAMES D.**
Business budgeting and control. ed. 2. New York, Ronald press co., c1955. 441p.
- HEDGING**
See also Commodities
Cotton futures
Futures
Grain futures
Supreme court's decision in Corn products raises basic capital-gain v. income questions. *Journal of taxation*, v. 4, May 1956, p. 288-91.
- HEFFERN, JAMES H.**
Claim-of-right and other tax doctrines are distorting proper accounting. *Journal of taxation*, v. 5, July 1956, p. 20-3.
Developments in the tax accounting provisions of the new code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 17-38.)
- HEIDER, WALTER J.**
Comments on Griswold. (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 25.
- HEILAND, ROBERT E., AND RICHARDSON, WALLACE J.**
Work-sampling works for a small office staff. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1157-67.
- HEIM, PEGGY**
Financing the federal reclamation program: reimbursement arrangements and cost allocations. *National tax journal*, v. 9, March 1956, p. 35-45.
- HEINAMAN, STEPHEN T.**
Return on investment approach to inventory. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1452-62.
- HEINS, RICHARD M.**
Professional liability in public accounting. *Illinois certified public accountant*, v. 3, March 1955, p. 28-46.
- HEINTZELMAN, F. WILLARD**
Relating public relations. (Address at State society executives association meeting, October 16, 1954) 8 typewritten pages.
What does a full-time executive really do? (Address to State society executives association and State society officers, October 23, 1955, at Washington, D.C.) 3 mimeo. pages.
- HEISER, HERMAN C.**
Accounting department organization. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 168-70. (1955 conference proceedings)
Elements of office automation—and preparing for it. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1199-1207.
- HELLER, WALTER W.**
Appraisal of the administration's tax policy. *National tax journal*, v. 8, March 1955, p. 12-28.
- Equity considerations in a capital gains tax. *Canadian tax journal*, v. 4, Jan.-Feb. 1956, p. 34-6.
Tax legislative process in the United States. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 314-25.
- HELLERSTEIN, JEROME R.**
How to operate a business in bankruptcy or reorganization under chapter X. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 327-43.)
Scope of the taxable sale under sales and use tax acts: sales as distinguished from services. *Tax law review*, v. 11, March 1956, p. 261-301.
State taxation of interstate business under the Commerce clause. *Journal of taxation*, v. 5, Nov. 1956, p. 303-8.
- HELLMUTH, WILLIAM F., JR.**
Depreciation and the 1954 Internal revenue code. *Journal of finance*, v. 10, Sept. 1955, p. 326-49.
Erosion of the federal corporation income tax base. (In National tax association. *Proceedings* . . . 1955. p. 315-50.)
- HELLYAR, C. D.**
Enlightenment on stock-in-trade. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 301-4.
How the Americans treat depreciation. *Accountancy* (Eng.), v. 66, April 1955, p. 140-2.
New view on overseas profits. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 13-15.
- HELMS, IRL**
Deduction of value of contingent remainder to charity from gross estate. (Notes and comments) *Oklahoma law review*, v. 9, Feb. 1956, p. 96-8.
- HELP** yourself to retirement benefits. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 27.
- HELPING** the small client with his budget problems. Leland, Thomas W.
- "HELPING THE TAXPAYER"**
Bar association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.
Role of the Treasury in the tax practice problem. (Editorial) *Journal of accountancy*, v. 100, July 1955, p. 25-6.
- HELPING** your directors. O'Grady, Robert D.
- HEMMING, D. F. EVANS.**
See Evans-Hemming, D. F.
- HEMMINGER, C. ARTHUR**
Public relations and the auditor. *Auditgram*, v. 31, Aug. 1955, p. 22-3, 26-30.
- HEMPEL, SOREN**
Society's legislative activities. *California certified public accountant*, v. 24, Nov. 1956, p. 27-36.
- HENDERSON, A.**, joint author
See Charnes, A., Cooper, W. W., and Henderson, A.
- HENDERSON, D. E.**
Suggestions on writing the letter-type report. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1357-63.
- HENDERSON, HAROLD L.**
Analysis of the forty-eight state tax systems in 1953. (In National tax association. *Proceedings* . . . 1954. p. 158-82.)
- HENDERSON, ROBERT**
Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.
- HENDRIKSEN, ELDEN S.**, joint author
See Lerner, Eugene M., and Hendriksen, Elden S.

HENKE, EMERSON O.

Some elements of effective church controllership. Waco, Texas, Baylor university, School of business, September 1954. 24p. (*Baylor bulletin*)

HENNESSY, JOHN H.

Management controls. *Internal auditor*, v. 13, Sept. 1956, p. 15-28.

HENNESSY, JOHN R., AND ROBERSON, E. I.

Budget preparation from the bottom up. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 508-19.

HENRY, E. WILLIAM, joint author

See Hartman, Paul J., Henry, E. William and Foster, George Lane

HENRY, RENE PAUL

Subchapter I and other provisions of the Internal revenue code of 1954 affecting oil and gas transactions. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 373-89.)

HENRY, W. W.

Accounting for gas metering installations. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 401-4.)

HEPWORTH, SAMUEL R.

Auditing. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 17-83.)

Reporting foreign operations. Ann Arbor, Mich., University of Michigan, School of business administration, September 1956. 211p. (*Michigan business studies*, v. 12, no. 5)

HERBERT, DOUGLAS B.

Real property current tax collections. *Municipal finance*, v. 27, May 1955, p. 159-64.

HERBERT, LEO

Accounting and auditing in Louisiana agencies. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 78-84.)

Modern accounting methods for governmental units. *Accounting review*, v. 31, Oct. 1956, p. 628-31.

Reports geared to small business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5, p. 176-84.)

Sampling techniques in audit engagements. *Louisiana certified public accountant*, v. 15, April-May 1955, p. 5-7, 12.

HERDS

See Livestock

HERE'S how the producers look at the fast-moving

data processing developments. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 93-8, 100.

HERMAN, ROBERT S.

Financial problems of a large state. (In National tax association. *Proceedings* . . . 1954. p. 189-207.)

HERMANN C. MILLER, CPA (American institute

of accountants), Nov. 1955, p. 11.

HERMANN CLINTON MILLER memorial fund.

(In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 83-4.)

HEROLD, DON

Do financial statements leave you in a daze? *Texaco star* (Texas company), v. 42, Spring 1955, p. 22-3.

HERR, ROBERT R.

Herr's depreciation tables; computation and comparison of depreciation allowances under the Internal revenue code of 1954; Analysis and commentary, by Brady O. Bryson. New York, Fallon publications, c1954. 244p.

HERRICK, ANSON

Sanders, D. H. Question on Herrick's article with Anson Herrick's answer. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 24.

Wellington, C. Oliver. No unanimity on 33. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 23. (With Mr. Herrick's reply)

HERRICK, KENNETH W.

Total disability provisions in life insurance contracts. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 212p.

HERRING, C. A.

Cost accountant's opportunity. *Cost accountant* (Eng.), v. 35, Dec. 1956, p. 222-9.

HERRING, JOSEPH D.

Key man insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 57-62.

HERVIG, ROBERT H.

Weekly operating statements. *Hospital accounting*, v. 9, Dec. 1955, p. 14-15.

HERZ, THEODORE, editor

Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

HERZBERG, ARNO

Accounting and auditing problems of used-car dealers. *New York certified public accountant*, v. 25, Feb. 1955, p. 99-105.

Johnson case solves some problems of the installment seller. *Journal of taxation*, v. 5, Nov. 1956, p. 280-2.

Tax consequences of moving a building or machinery frustrate the taxpayer. *Journal of taxation*, v. 3, July 1955, p. 26-8.

HERZBERG, MEYER

1956 pre-year end tax planning. *Retail control*, v. 25, Dec. 1956, p. 17-34.

HESS, GEORGE M.

Accounting for contribution in aid of construction. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 391-9.)

HESSE, M. A.

Long service leave and superannuation—the accounting implications. *Australian accountant*, v. 25, Feb. 1955, p. 70-81.

HEUSER, FORREST L.

Analyzing unit cost data for management. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 13-17.

Organizing for effective intra-company pricing. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1100-5.

HEYWORTH, GEOFFREY

History of Cooper brothers and co., 1854-1954. London, Cooper brothers and co. (1955). 116p.

HIALEAH RACE COURSE

1956 annual report. Hialeah, Fla., Hialeah race course, 1956. not paged.

HIFO

See Inventories—Highest-in, first-out method

HIGGINBOTHAM, W. H.

Role of the industrial accountant. *Cost accountant* (Eng.), v. 33, March 1955, p. 337-41.

HIGGINS, CARTER C.

Make-or-buy re-examined. *Harvard business review*, v. 33, March-April 1955, p. 109-19.

HIGGINS, THOMAS G.

Division of fees between members of different professions serving business. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

HIGHER fees suggested. *Accountant* (Eng.), v. 134, March 24, 1956, p. 309.

HIGHTOWER, DWIGHT AND SCHMIDT, LAJOS
Tax incentive for individual foreign investment. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 7-15.

HIGHWAY CONSTRUCTION CONTRACTORS
See Contractors

HIGHWAY RESEARCH BOARD

Know your highway costs; highway control sections, a basic procedure for keeping adequate cost and operating records of the highway plant. Washington, D.C., Highway research board, 1953. 30p. (*Special report 13*)

HIGHWAYS

See Roads and highways

HIHN, JOHN, JR.

Accounting aids for the factory supervisor. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 982-9.

HILEY, T. A.

Accounting in the post war decade. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 87-116.)

HILGEDAG, RAYMOND W.

How to integrate life insurance into estate tax planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 703-34.)
Making deals for insurance income. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1448-61.)

HILL, D. H., AND CHUDLEY, J. A.

Development of management controls; a case study. *Cost accountant* (Eng.), v. 34, March 1956, p. 326-41.

HILL, ELINOR

Public relations—everybody's job. *Woman C.P.A.*, v. 18, Dec. 1955, p. 10-14.

HILL, GORDON M.

Wanted: solutions to three major technical problems. *Journal of accountancy*, v. 100, Aug. 1955, p. 44-8.

HILL, H. W.

Timber taxes in New Hampshire. (In National tax association. *Proceedings* . . . 1954. p. 148-53.)

HILL, HARVEY

Wills and taxes. *National public accountant and P.A.*, v. 1, Dec. 1956, p. 17-19.

HILL, HENRY P.

Analyzing your audit program. *Auditgram*, v. 32, Aug. 1956, p. 22-3, 26-8.

HILL, KENNETH W.

Case history in budgeting and cost control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 3-19.)

HILL, LEE

Joint ventures, net profits, and carried working interests. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 180-209.)

State taxation of oil and gas—current developments and problems. *Texas law review*, v. 33, June 1955, p. 855-72.

HILL, N. K.

Accountancy developments in a public utility company in the nineteenth century. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 382-90.

HILL, THOMAS M.

Business applications of the electronic computer. *Accountant* (Eng.), v. 134, May 26, 1956, p. 590-4; June 2, 1956, p. 622-7.

Criticism of "joint cost analysis as an aid to management." *Accounting review*, v. 31, April 1956, p. 204-5.

Lorig, Arthur N. Reply. *Accounting review*, v. 31, Oct. 1956, p. 593-5.

HILL, THOMAS M., AND JEROME, WILLIAM T., III

Accounting in the executive program. *Accounting review*, v. 31, July 1956, p. 411-17.

HILL, THOMAS W., JR.

Inherent prejudice against taxpayer in net worth cases can rarely be overcome. *Journal of taxation*, v. 4, June 1956, p. 354-8.

HILL, WILLIAM C.

Present status of alimony payments. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 31-51.)

Problems in declaring and paying estimated taxes. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1557-73.)

HILLS, BRUCE A. C.

Reports to top management and boards of directors. *Secretary* (Aus.) v. 8, Jan. 1956, p. 25-32.

Significant areas for cost reduction. *Cost and management* (Canada), v. 30, Sept. 1956, p. 298-311.

HILLS, E. JUSTIN, joint author

See Trefftz, Kenneth Lewis and Hills, E. Justin

HILLS, K. V.

Live approach—some observations on management accounting. *Accountants' journal* (N.Z.), v. 35, Sept. 1956, p. 49-51.

HILTON, J. L.

Cost information for small companies. *Accountant* (Eng.), v. 135, Sept. 8, 1956, p. 231-7.

HINCHCLIFFE, J. W.

Mechanization and machine applications. *Cooperative accountant*, v. 9, Spring 1956, p. 35-41.

HINKS, RICHARD E.

Personal life insurance trust. (Condensed from *Michigan state bar journal*, Aug. 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 12-19.

HINTS on filing the estate-tax return for accountant, lawyer, administrator. *Journal of taxation*, v. 4, April 1956, p. 226-7.

HIRE PURCHASE

See Installments

HIRSCH, WERNER Z.

Sampling technique for prorating delivery costs. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 805-12.

HIRSCHMAN, FRANK D.

Automatic processing of orders and invoices. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1077-83.

HIRSHFIELD, DESMOND

Trade union accounts; professional audit an essential need. *Accountant* (Eng.), v. 135, Dec. 8, 1956, p. 585-6.

HIRSHON TRUST v. COMMISSIONER

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

Rubin, Raymond. Tax consequences of distributions in kind since Godley, Hirshon, and 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 7-15.

HISTORICAL COSTS

See Costs

HISTORY and philosophy of taxation. College of William and Mary.

HISTORY of holding companies and consolidated financial statements. *Canadian chartered accountant*, v. 69, July 1956, p. 59-66.

HOBBES, EDWARD H.

Municipal sales tax in Mississippi. *Municipal finance*, v. 28, Feb. 1956, p. 120-4.

HOCK, JOSEPH R.

Blough, Carman G., editor. Confirmation of government receivables. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Oct. 1955, p. 68-9.

Stigma on the reputation of federal government accountants. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 22-4.

HOCK, W. FLETCHER

Income and property of decedents and their estates. *Taxes—the tax magazine*, v. 34, May 1956, p. 351-62.

HOCKMAN, JOHN

Pegboard inventory system. *Office*, v. 42, Dec. 1955, p. 69-72, 74.

HOCKSTAD, E. J.

Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.

HODGE, ORVILLE E.

Duties of the bank auditor. *Auditgram*, v. 31, March 1955, p. 29, 32-3.

HODGES, JOSEPH C.

Combining related corporations and partnerships under the 1954 code. *Journal of taxation*, v. 5, Aug. 1956, p. 71-2.

Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

HODGKIN, JOHN P.

Medical expenses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 1481-4.)

Taxability of benefit payments under qualified pension and profit-sharing plans. (In New York university, *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 429-33.)

HODGSON, HARRY

Installation of management accounting in a small business. *Accountant* (Eng.), v. 135, July 28, 1956, p. 76-9; Aug. 4, 1956, p. 111-13.

HODGSON, R. A.

Early accounting textbook. *Accountancy* (Eng.), v. 67, June 1956, p. 222-3.

HODSON, G. J. C.

Accounting for the pulp and paper industry. *Canadian chartered accountant*, v. 66, June 1955, p. 365-74.

HOEFER, A. J.

How effective are your supervisors in controlling costs? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*, 1954, p. 55-61.)

HOEHING, WILBUR F.

Areas of potential cost reduction—Inventory management. (In American management association. *Tested approaches to cutting production costs*, c1955, p. 67-77.)

Control and management of the inventory function—an appliance manufacturer. (In American management association. *Company approaches to production problems*, c1955, p. 3-20.)

HOFF, GERHARDT M.

Accountant: America's business booster. *Coronet*, v. 38, July 1955, p. 142-4.

HOFFMAN, ARNOLD J.

Disposition of property by sale or exchange. *New York university law review*, v. 30, Feb. 1955, p. 308-20.

Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955, p. 14-34.)

1954 code can turn buy-sell agreements into disastrous tax traps for stockholders. *Journal of taxation*, v. 4, June 1956, p. 322-9.

HOFFMAN, ARNOLD J., joint author

See Winton, Sydney C., and Hoffman, Arnold J.

HOFFMAN, CHARLES H.

Changing to a natural business year. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, Sept. 1955, p. 2, 4.

HOFFMAN, HAROLD M., joint author

See Brout, Alan and Hoffman, Harold M.

HOFFMAN, RAYMOND A.

New opportunities for tax planning. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 6-14.

Questions to be answered before deciding on use of new accelerated depreciation methods. (In Texas society of certified public accountants. *New tax law in action*, c1956, p. 59-64.)

Should life be adopted in 1956? *Price Waterhouse review*, v. 1, Sept. 1956, p. 27-31.

HOFFMAN, ROSE

Accounting and tax problems of foreign trade. *Accounting forum*, v. 27, Dec. 1956, p. 16-19.

HOFFMANN, D. G.

What is integrated data processing? *Journal of machine accounting systems and management*, v. 6, Nov. 1955, p. 7, 9, 17.

HOFFMANN, PETER W.

One goodbye deserves another. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 26.

HOGAN, RALPH M.

Case study in dollar life valuation. *Arthur Young journal*, v. 3, April 1956, p. 30-3.

HOGAN, WILLIAM J.

Insurance needs of certified public accountants. *Michigan C.P.A.*, Sept. 1955, p. 1, 3-6.

HOGG, C. A. L.

Royalty on metal mining in Saskatchewan. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 270-6.

HOLDING, HUNTER, joint author

See McHugh, Glenn and Holding, Hunter

HOLDING COMPANIES AND SUBSIDIARIES

See also Associated companies

Cartels

Consolidations and mergers

Taxation, United States—Personal

holding companies

Beretvas, Andor. Management contracts, expense sharing agreements, and tax planning. *Accounting review*, v. 30, July 1955, p. 519-21.

Guthmann, Harry G., and Dougall, Herbert E. Holding companies. (In their *Corporate financial policy*, ed. 3, 1955, p. 586-612.)

History of holding companies and consolidated financial statements. *Canadian chartered accountant*, v. 69, July 1956, p. 59-66.

Murphy, Robert W. Corporate divisions vs. subsidiaries. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 83-92.

Pereira, R. S. Branch or subsidiary? *Accountancy* (Eng.), v. 67, Aug. 1956, p. 305-7.

HOLDING COMPANIES AND SUBSIDIARIES—
(Continued)

- Perry, Colin A. Exempt private companies—membership of a holding company by a subsidiary. *Accountants journal* (Eng.), v. 48, June 1956, p. 167-9.
- United States. Federal reserve system. Board of governors. Bank holding companies—Regulation Y, effective September 1, 1956. Washington, D.C., Board of governors of the Federal reserve system. 28p.
- Use of holding company to facilitate employee stock ownership. *L.R.B. & M. journal, Tax supplement*, v. 1, Oct. 1955. 4p.

Accounting

- American institute of accountants. Research department. Survey of consolidated financial statement practices. New York, American institute of accountants, c1956. 31p.
- Robson, Thomas B. Holding companies and their subsidiaries—consolidated and other group accounts principles and procedure. London, Gee and co., Ltd., 1956. 154p.

Foreign subsidiaries

- American institute of accountants. Research department. Foreign subsidiaries. (In its *Survey of consolidated financial statement practices*. c1956. p. 26-31.)
- Baker, Wallace R. Foreign holding companies and foreign tax credits. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 746-53.
- Brainerd, Andrew W. United States income taxation of the foreign holding company. *Taxes—the tax magazine*, v. 34, April 1956, p. 231-66.
- Burlew, Raymond E. Accounting problems—foreign operations. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 143-6. (1956 conference proceedings)
- Garner, Richard H. Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)
- Hepworth, Samuel R. Reporting foreign operations. Ann Arbor, Mich., University of Michigan, School of business administration, September 1956. 211p. (*Michigan business studies*, v. 12, no. 5)
- Hoffman, Rose. Accounting and tax problems of foreign trade. *Accounting forum*, v. 27, Dec. 1956, p. 16-19.
- Karrenbrock, Wilbert E., and Simons, Harry. Foreign branches and subsidiaries. (In their *Advanced accounting—comprehensive volume*. c1955. p. 565-604.)
- Lonsford, Graydon L. Selecting the appropriate exchange rate for the translation of foreign subsidiary (or branch) accounts into U.S. dollars. *New York certified public accountant*, v. 26, Oct. 1956, p. 588-9.
- Mahon, James J., Jr., editor. Making the foreign sub stand up taxwise. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 79-80.
- Surrey, Stanley S. Current issues in the taxation of corporate foreign investment. *Columbia law review*, v. 56, June 1956, p. 815-59.
- Swantee, Paul F. Doing business abroad. *Controller*, v. 24, June 1956, p. 270-1.

Taxation

- Brainerd, Andrew W. United States income taxation of the foreign holding company. *Taxes—the tax magazine*, v. 34, April 1956, p. 231-66.
- Brock, Joseph L. Complete liquidation of a subsidiary—purchase and sale of corporate assets—collapsible corporation problems. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 55-64.)
- Mann, Charles H. Allocation of consolidated income taxes under S.E.C. rule 4-45(b) (6). (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 439-50.)
- Tobolowsky, Sylvan. Problems in effecting complete liquidation of a subsidiary. In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 729-44.)

Weingarten, Max. Installment obligations in a Kimbell-Diamond type liquidation. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 532-5.

HOLDING companies and their subsidiaries—consolidated and other group accounts principles and procedure. Robson, Thomas B.

HOLDRIDGE, ALBERT E.

Mahon, James J., Jr., editor. Determining net operating loss on a fiscal-year return. (Tax clinic) *Journal of accountancy*, v. 99, Feb. 1955, p. 83.

HOLLAND, H. BRIAN AND MANSFIELD, HARRY K.

Stockholder loans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 865-77.)

HOLLAND, RAY L.

Audit of a punched card accounting installation. *Internal auditor*, v. 13, March 1956, p. 20-5.

HOLM, MELVIN C.

Company approach to organization change. *Controller*, v. 23, July 1955, p. 319-22.

HOLM, WILLIAM H.

Case study on examination preparation—test tube group. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*. p. 45-52.)

HOLMAN, AARON

Basis problems in connection with family-held property. (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955. p. 1203-14.)

How to get maximum deductions for depreciation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 487-520.)

HOLMES, ARTHUR W.

Auditing principles and procedure. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1956. 808p.

—Illustrative audit papers. ed. 4. 1955. not paged.

HOLMES, ARTHUR W., AND MOORE, FRANCIS E.

Audit practice case—the Universal corporation. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1955. 6 pamphlets.

HOLMES, ARTHUR W., MAYNARD, GILBERT F., EDWARDS, JAMES DON AND MEIER, ROBERT A.

Elementary accounting. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1956. 756p.

HOLMES, CHARLES L.

How to get deductions for abandonments. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 579-96.)

HOLSINGER, DAN

Accounting method of the State life insurance company. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 39-43.)

HOLT, WALTER A.

Accounting problems of mergers and consolidations. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 133-8. (1956 conference proceedings)

HOLZMAN, DONALD J.

Current trend in guaranty cases: an impetus to thin-incorporation? *Tax law review*, v. 11, Nov. 1955, p. 29-50.

Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.

HOLZMAN, ROBERT S.

Challenge on tax item, by Pat Mullin;—And reply, by Robert S. Holzman. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 19-20.

Corporate reorganizations—their federal tax status. ed. 2. New York, Ronald press co., c1955. various paging.

—Same, ed. 2, rev. c1956. various paging.

Corporations subjected to the accumulated earnings tax. *Controller*, v. 24, June 1956, p. 266-7, 289.

Gregory case. *Journal of accountancy*, v. 100, July 1955, p. 54-8.

Indemnity payments to Nazi victims. *Taxes—the tax magazine*, v. 34, May 1956, p. 340-5.

Mahon, James J., Jr., editor. Unintended tax disclosures may harm the client's case. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 78-9.

New reorganization definition. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 743-8.

Reasons for retention of earnings. *Controller*, v. 23, Sept. 1955, p. 422-6, 428, 430-1.

Tax on accumulated earnings. New York, Ronald press co., c1956, 136p.

What you should know about the accumulated earnings tax. (Condensed from *Estate planners quarterly*, March 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 46-55.)

Writing minutes. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 785-99.)

HOLZSCHUHER, CARL

Tax thoughts on deferred compensation plans. *New York certified public accountant*, v. 26, Jan. 1956, p. 41-4.

HOME BUILDING

See Building construction
Construction companies
Contractors
Housing

HOMER, PORTER W.

Program accounting and reporting. *Municipal finance*, v. 28, Nov. 1955, p. 83-6.

HOMES FOR THE AGED**Costs**

Houck, George H., Nielsen, Oswald and Churchill, Calvin W. Cost of medical care for the aged (a case study covering experience in the Masonic home at Decoto, California, in 1952). Stanford, Calif., Stanford university, Graduate school of business, c1955. 34p. (*Business research series no. 7*)

HONEYMAN, MORTON

Charitable foundations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.) *Virginia accountant*, v. 10, Fall 1956, p. 18-25.

HOOKE, RICHARD F., joint author

See McCobb, Edward C., and Hooker, Richard F.

HOOPE, DUDLEY W.

Electronic accounting. *Accountant* (Eng.), v. 133, Dec. 31, 1955, p. 743-8. *Accountants' magazine* (Scot.), v. 60, Aug. 1956, p. 446-57.

HOOVER, A. O.

Joint billing for municipal services. *Municipal finance*, v. 27, Feb. 1955, p. 117, 120-3.

HOOVER COMMISSION

See Commission on organization of the executive branch of the government

HOOVER commission report on administrative practice. (Editorial) *Journal of accountancy*, v. 99, June 1955, p. 31-2.

HOOVER commission would assure CPAs right to take cases through IRS Appellate division. *Journal of taxation*, v. 2, June 1955, p. 348-9.

HOPKINS, FRANK L., JR.

Tax factors in multi-state inventory control. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 559-65.

HOPKINS, ROY

Accountant and his work in ancient times. *Office*, v. 44, Oct. 1956, p. 93-94, 96, 98.

Accountant's progress. *Accountancy* (Eng.), v. 67, April 1956, p. 133. *Chartered accountant* (India), v. 4, May 1956, p. 464-6.

Coming of zero; most epoch-making invention since the wheel. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 676-7.

HOPKINSON, CYRIL

Changes in depreciation deductions. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*. p. 153-75.)

HORMEL, GEORGE, AND COMPANY

McCarthy, E. J. Wage guaranties and annual earnings: a case study of George Hormel and company. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 41-51.

HORN, FREDERICK E.

Flow charts—an auditing technique. *Arthur Young journal*, v. 2, April 1955, p. 36-42.

HORN, S. W.

Reporting to the board of directors and management. *Cooperative accountant*, v. 8, Summer 1955, p. 44-6.

HORNE, D. C.

Kane, Robert L., Jr., editor. Preparing for examinations. (Students department) *Journal of accountancy*, v. 102, Oct. 1956, p. 62-4.

HORNE, GILBERT R.

Professional training for accountancy in Canada. *Accounting review*, v. 31, Jan. 1956, p. 43-9.

HORNGREN, CHARLES T.

Funds statement and its use by analysts. *Journal of accountancy*, v. 101, Jan. 1956, p. 55-9.

Security analysts and the price level. *Accounting review*, v. 30, Oct. 1955, p. 575-81.

HORROW, HARRY R.

Stock options and deferred compensation for executives. *Tax executive*, v. 8, Jan. 1956, p. 84-102.

HORSES

See also Livestock

HORWATH, ERNEST B., AND TOTH, LOUIS

Hotel accounting, rev. ed., rev. printing. New York, Ronald press co., c1956. 497p.

HORWATH, JOHN N.

City club operations in 1954; a study of 38 clubs located in 25 cities. *Horwath hotel accountant*, v. 35, Aug. 1955, p. 2-9, 11.

City club operations in 1955; a study of 38 clubs located in 25 cities. *Horwath hotel accountant*, v. 36, Aug. 1956, p. 2-9.

HORWATH AND HORWATH

Hotel operations in 1954—operating ratios of 100 hotels located in 50 cities; twenty-third annual study. New York, Horwath and Horwath, c1955. 48p.

Hotel operations in 1955—operating ratios of 100 hotels located in 50 cities; twenty-fourth annual study. New York, Horwath and Horwath, c1956. 52p.

National apartment owners association. Proposed uniform system of accounts for apartment buildings, prepared by Horwath and Horwath. Washington, D.C., National apartment owners association (195?) 10 mimeo. pages plus statements.

HOSIERY

See Knit goods

HOSPITAL SERVICE CORPORATIONS

See Insurance, Health and hospitalization

HOSPITALIZATION INSURANCE

See Insurance, Disability
Insurance, Health and hospitalization

HOSPITALS

- Anderson, Robert A. Launching a physiotherapy department. *Hospitals*, v. 29, Dec. 1955, p. 84, 86, 88, 90.
- Case, J. E. Modified system of purchase and supply for small hospitals. *Hospital accounting*, v. 9, March 1955, p. 14-16.
- Killenbergh, Gustav A. Who controls your hospital? *Transcript*, v. 13, Aug. 1956, p. 1, 6.
- Paul, Lauretta. Development and use of procedural manuals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 43-57.)
- Paul, Lauretta. Valuation and recording of hospital properties. *Hospital accounting*, v. 10, Oct. 1956, p. 10-11.
- Tekolste, Elton. Savings through a sound insurance program. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 59-65.)

Accounting

- American hospital association. Bookkeeping procedures and business practices for small hospitals. Chicago, Ill., American hospital association, c1956. 170p. (*Handbook on accounting statistics and business office procedures for hospitals*, section 2)
- Bouchard, Armand. Accounting by all means! *Hospital accounting*, v. 9, Dec. 1955, p. 18-19.
- Brown, Ray E. Administrator's use of hospital accounting. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 13-17.)
- Dick, Walter W. B. Is fund accounting necessary? (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 21-8.)
- Edmundson, Jack B. Depreciation in hospital accounting. *Hospital accounting*, v. 10, June 1956, p. 14-18.
- Everett, Ray. Accounting for X-ray department outpatient services. *Hospital accounting*, v. 9, June 1955, p. 22-4.
- Everett, Ray. Accounting for prepayments and accruals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 167-79.)
- Fleming, Hugh. Machine accounting. *Hospital accounting*, v. 10, Sept. 1956, p. 10-12, 18-19.
- Flynn, Charles W. Hospital accountant and state hospital associations. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 201-10.)
- Galardi, William L. Public accounting aids to hospital administration. (Address before the Council on financial management of the Catholic hospital association, Atlanta, Georgia, September 11, 1955) 9 mimeo. pages.
- Hatfield, Howard B. Blue cross accounting. *Systems*, v. 20, Sept.-Oct. 1956, p. 30-1.
- Hervig, Robert H. Weekly operating statements. *Hospital accounting*, v. 9, Dec. 1955, p. 14-15.
- Hospitals. (In *Accountants' handbook*, ed. 4. 1956. Sec. 25. p. 74-81.)
- Hottum, C. Henry, Jr. Consolidated payroll time and earnings record. *Hospital accounting*, v. 10, Dec. 1956, p. 18-20.
- Hottum, C. Henry, Jr. Property and depreciation records. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 133-45.)
- Indiana university. School of business and American association of hospital accountants. *Proceedings of the thirteenth annual institute on hospital accounting*, July 1955. Bloomington, Ind., Indiana university. 251p. (*Indiana university*, v. 53, November 15, 1955)
- Indiana university. School of business and American association of hospital accountants. *Proceedings of the fourteenth annual institute on hospital accounting*, July 1956. Bloomington, Ind., Indiana university. 191p. (*Indiana university*, v. 54, November 15, 1956)
- Krizman, Frederick E. Standardizing journalizing. *Hospital accounting*, v. 10, April 1956, p. 18-19.
- Lee, Edward P. Hospital accountant and the public accountant, delivered by G. O. Podd. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 123-31.) *Horwath hotel accountant*, v. 35, Sept. 1955, p. 2-3.
- M. Gerald (Sister). Economy and efficiency in the business office. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 147-59.)
- Melzer, James P. 13 month accounting period—a case study. *Hospital accounting*, v. 10, Jan. 1956, p. 5-7.
- Mikesell, R. M. Institutional accounting: hospitals. (In his *Governmental accounting*, rev. ed. 1956. p. 573-604.)
- Morgan, Frederick C. Hospital accountant and the American association of hospital accountants. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 211-16.)
- Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin* 1954f)
- National cash register company. Complete manual of accounting procedures for a general hospital. Dayton, Ohio, National cash register co. (195?). 127p.
- Paul, Lauretta. Valuation and recording of hospital properties. *Hospital accounting*, v. 10, Oct. 1956, p. 10-11.
- Rice, H. L. Accounting for incoming cash. *Hospital accounting*, v. 10, Feb. 1956, p. 10-11.
- Roem, C. Rufus. Horizons for accounting. *Hospital accounting*, v. 9, Dec. 1955, p. 20-1.
- Schroedel, E. C. Punched-card accounting applications in hospitals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 183-6.) (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 77-90.)
- Sessoms, C. B. Hospital accountant and clinical records. *Hospital accounting*, v. 10, Jan. 1956, p. 9-10.
- Stohler, Edward. Hospital administrator looks at the accounting department. *Hospital accounting*, v. 9, April 1955, p. 18-20.
- Tenner, Irving. Accounting for hospitals. (In his *Municipal and governmental accounting*, ed. 3. 1955. p. 320-35.)
- Tenner, Irving. Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 231-316.)
- Voyer, Joseph E. Hospital accountant and blue cross. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 193-200.)
- Zoe, Sister. Service requisitions and patients' charge tickets. *Hospital accounting*, v. 9, Dec. 1955, p. 9-10.

Auditing

- American institute of accountants. Committee on auditing procedure. Case studies in auditing procedure, no. 11; a hospital. New York, American institute of accountants, c1956. 45p.

Budgeting

- Auer, Otis N. Budget control is a teamwork job. *Hospital accounting*, v. 10, April 1956, p. 5-7.
- Bloom, Donald A. Principles of budgeting. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 29-42.)

HOSPITALS—Budgeting—(Continued)

- Cropsey, W. H., Jr. Budgetary control for capital expenditures. *Hospital accounting*, v. 10, Oct. 1956, p. 20-2.
- Klepak, Daniel. Performance budgeting for hospitals and institutions. *Municipal finance*, v. 29, Aug. 1956, p. 17-24.
- Municipal finance officers association of the United States and Canada. Performance budgeting for hospitals and health departments, by Daniel Klepak. Chicago, Ill., Municipal finance officers association, June 1, 1956. 12p. (*Accounting publication series no. 11-6.*)
- Myers, Glyn W. Hospital budgeting under government health insurance. *Canadian chartered accountant*, v. 68, May 1956, p. 373-83.
- Roswell, Charles G. Budget in the large hospital. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 123-7.)

Cost accounting

- Adams, James. Setting up cost accounting for surgery and recovery room. *Hospital accounting*, v. 9, March 1955, p. 19-20.
- Great Britain. Ministry of health. Report of the working party on hospital costing. London, Her majesty's stationery office, 1955. 52p.
- Kennedy, Ira E. Uniform bases for cost accounting. *Hospital accounting*, v. 10, Sept. 1956, p. 6.

Costs

- Anderson, Robert A. Launching a physiotherapy department. *Hospitals*, v. 29, Dec. 1955, p. 84, 86, 88, 90.
- Bertrand, M. (Sister). Use of charts to explain hospital costs. *Hospital accounting*, v. 9, Dec. 1955, p. 16-17.
- Espersen, Henry W. Food cost control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 75-83.)
- Groner, Frank S. Attacking insurance costs. *Hospital accounting*, v. 9, Jan. 1955, p. 16-20.
- Roswell, Charles G. Use of cost analysis. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 117-21.)
- Voboril, William F. Considerations in computing and using hospital costs. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 59-71.)
- Williams, R. C. Correlation of hospital charges to hospital cost. *Hospital accounting*, v. 10, Feb. 1956, p. 12-13.

Depreciation

See Depreciation, depletion and obsolescence—Hospitals

Finance

- Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)

Internal control

- Mars, William T. How internal control can help your hospital. *Hospital accounting*, v. 10, Jan. 1956, p. 16-19.
- Patten, Robert A. Hospital accountant and crime loss control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 103-21.)

Inventories

- Hay, Leon E. Hospital pharmacy inventory control. *Hospital accounting*, v. 9, Oct. 1955, p. 15-18.
- Purser, R. L. Purchasing and inventory control. *Hospital accounting*, v. 9, June 1955, p. 12-14.
- Wolf, E. C. Manual for hospital purchasing and inventory control. Minneapolis, Minn., Burgess publishing co., c1955. 143p.
- Yeary, Elizabeth. Inventory control. *Hospital accounting*, v. 9, April 1955, p. 10-11.

Purchasing

- Purser, R. L. Purchasing and inventory control. *Hospital accounting*, v. 9, June 1955, p. 12-14.
- Robinson, Ruth A. Purchasing for occupational therapy. *Hospitals*, v. 29, Dec. 1955, p. 114, 116-17.
- Wolf, E. C. Manual for hospital purchasing and inventory control. Minneapolis, Minn., Burgess publishing co., c1955. 143p.

Reports and statements

- Anthony Marie (Sister). Using accounting data in reports to the medical staff and the public. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 135-46.)
- Bloom, Donald A. Regular and special reports to the board. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 41-57.)

Statistics

- United hospital fund of New York. Financial and statistical information relating to member hospitals of the United hospital fund of New York and hospital statistics for greater New York—year 1954. New York, United hospital fund of New York. 44p.
- United hospital fund of New York. Sundry financial and statistical information relating to hospitals in New York city, December 31, 1954. New York, United hospital fund of New York. 43p.

HOSSACK, J. E.

- Newspaper plant appraisals and equipment controls. *Newspaper controller*, v. 10, Oct. 1956, p. 1, 6-8; Nov. 1956, p. 3, 6-8.

HOTEL accounting. Horwath, Ernest B., and Toth, Louis.**HOTEL operations in 1955.** Horwath and Horwath.**HOTELS**

- Eckert, Fred W. Operating and capitalization factors in the valuation of hotel properties. *Appraisal journal*, v. 24, Jan. 1956, p. 42-7.
- Kane, C. Vernon. Case study—how to buy a hotel. *Horwath hotel accountant*, v. 36, April 1956, p. 4-6.
- Kane, C. Vernon. Possible answer to the decline in occupancy: a five-day week. *Horwath hotel accountant*, v. 36, May 1956, p. 3, 6.
- Lesure, John D. Inflation and the hotel industry. *Horwath hotel accountant*, v. 36, April 1956, p. 2-3, 7.
- Lesure, John D. Major cause of concern: the decline in occupancy. *Horwath hotel accountant*, v. 36, May 1956, p. 4-5.
- McLean, A. L. Valuation of goodwill in relation to hotels. *Accountants' journal* (N.Z.), v. 33, May 1955, p. 330-4.
- Maus, Sanford E. Theory and use of work production standards. *Transcript*, v. 12, Aug. 1955, p. 1, 6-7.
- Mino, Fred L. No room for dishonesty. *Horwath hotel accountant*, v. 36, Sept. 1956, p. 2-3, 6.
- Mino, Fred L. Replacement vs. repairs—a case study. *Horwath hotel accountant*, v. 35, April 1955, p. 4-6.

Accounting

- Beretvas, Andor. How mechanization of accounts payable saves time, energy and money for a hotel chain. *Systems and procedures quarterly*, v. 6, May 1955, p. 19-22.
- Forster, William J. Historical abstract of hotel accounting. *Transcript*, v. 12, Nov. 1955, p. 1, 6-8.
- Gamoran, A. C. Electronic data processing for the hotel. *Transcript*, v. 13, Oct. 1956, p. 1, 6-7.
- Giesen, O. Karl. Guest records for the smaller hotel or residence club. *Hadley service bulletin*, May 1956, p. 1-6.
- Horwath, Ernest B., and Toth, Louis. Hotel accounting. rev. ed., rev. printing. New York, Ronald press co., c1956. 497p.
- Nash, R. Elmo. Hotel accounting of tomorrow. *Transcript*, v. 13, March 1956, p. 3, 8.
- Nolin, Joseph H. Cooperation, unlimited. (Address before joint meeting of the Hotel accountants association of Atlantic City and Philadelphia) New

HOTELS—Accounting—(Continued)

- York, Horwath and Horwath (1955). 9 mimeo. pages.
- Nolin, Joseph H. Recent developments in accounting. (Address before the National association of hotel accountants, San Antonio, Texas, September 24, 1955) 12 typewritten pages.
- White, James J. Management control through accounting. *Transcript*, v. 12, July 1955, p. 1, 6-7. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Sept. 1955, p. 2-6.
- Auditing**
- Horwath, Ernest B. and Toth, Louis. Audit of the hotel. (In their *Hotel accounting*. rev. ed., rev. printing. c1956. p. 279-304.)
- Budgeting**
- Weaver, G. Carroll. Dynamic management control. *Transcript*, v. 13, April 1956, p. 1, 6-8.
- Costs**
- Califano, Alfred N. Controlling food departmental costs. *Horwath hotel accountant*, v. 35, Dec. 1955, p. 4-5.
- Case history: reducing hotel telephone costs. *Transcript*, v. 12, Dec. 1955, p. 7.
- Internal control**
- King, Andrew C. Hotel internal control systems. *Internal auditor*, v. 12, Dec. 1955, p. 25-32.
- Statistics**
- Harris, Kerr, Forster and company. Trends in the hotel business 1954. New York, Harris, Kerr, Forster and co., c1955. 45p.
- Harris, Kerr, Forster and company. Trends in the hotel business 1955. New York, Harris, Kerr, Forster and co., c1956. 45p.
- Horwath and Horwath. Hotel operations in 1954—operating ratios of 100 hotels located in 50 cities; twenty-third annual study. New York, Horwath and Horwath, c1955. 48p.
- Horwath and Horwath. Hotel operations in 1955—operating ratios of 100 hotels located in 50 cities; twenty-fourth annual study. New York, Horwath and Horwath, c1956. 52p.
- Kane, C. Vernon. Report from Florida; comparative operating ratios of typical Florida hotels. *Horwath hotel accountant*, v. 36, Nov. 1956, p. 1-6.
- King, Andrew C. Need, use and adaptation of business trend statistics. (Address presented at the convention of National association of hotel accountants, San Antonio, Texas, September 23, 1955) 10 typewritten pages.
- National cash register company. Hotels. (In its *Expenses in retail businesses*. (1955). p. 27.)
- Operating ratios of Florida hotels. *Horwath hotel accountant*, v. 35, Nov. 1955, p. 5-6.
- Stockkeeping**
- Paton, A. B. Stock control in hotels. *Chartered accountant in Australia*, v. 26, May 1956, p. 605-8.
- Taxation**
- Commerce clearing house, inc. Pennsylvania—new selective sales and use and hotel occupancy taxes and companion laws, with CCH explanation. Chicago, Ill., Commerce clearing house, inc. c1956. 32p.
- Dailey, Francis W. New federal tax law as it affects hotels. *Transcript*, v. 12, Feb. 1955, p. 1, 6.
- Harris, Kerr, Forster and company. Tax calendar—1955. New York, Harris, Kerr, Forster and co. 1p.
- Harris, Kerr, Forster and company. Tax calendar—1956. New York, Harris, Kerr, Forster and co. 1p.
- Mosca, William F. Federal income tax—a brief explanation. *Transcript*, v. 13, June 1955, p. 1, 6-7.
- Prentice-Hall, inc. Pennsylvania new selective sales and use tax and the new hotel occupancy tax. New York, Prentice-Hall, inc., c1956. various paging.
- HOTELS, RESORT**
- Mino, Fred L. Questions and answers on summer resort hotel operation. *Horwath hotel accountant*, v. 36, March 1956, p. 4-5.

Costs

- Califano, Alfred N. Controlling food departmental costs. *Horwath hotel accountant*, v. 35, Dec. 1955, p. 4-5.
- Mino, Fred L. Wage cost control in resort hotels. *Horwath hotel accountant*, v. 35, May 1955, p. 5-6.
- Statistics**
- Harris, Kerr, Forster and company. Resort hotels. (In their *Trends in the hotel business 1954*. p. 42-5.) (In their *Trends in the hotel business 1955*. p. 42-5.)
- HOTTENDORF, GERARD H.**
- Protection of records. *Auditgram*, v. 31, Nov. 1955, p. 4-6.
- HOTTUM, C. HENRY, JR.**
- Consolidated payroll time and earnings record. *Hospital accounting*, v. 10, Dec. 1956, p. 18-20.
- Property and depreciation records. (In Indiana University school of business and American association of hotel accountants. *Proceedings*, July 1955. p. 133-45.)
- HOUCK, GEORGE H., NIELSEN, OSWALD AND CHURCHILL, CALVIN W.**
- Cost of medical care for the aged (a case study covering experience in the Masonic home at Decoto, California, in 1952). Stanford, Calif., Stanford university, Graduate school of business, c1955. 34p. (*Business research series no. 7*)
- HOUGHLAND, U. E., AND CHAMBERS, C. G.**
- Accounting for the plywood industry. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 113-21.
- HOUGHTON, IRA**
- Cost records are key to successful business. *Kansas transporter*, v. 8, Sept. 1953, p. 22, 23.
- HOUGHTON, LEONARD**
- Elements and economics. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 23.
- HOURS OF LABOR**
- See also Labor—Law and regulation
- Smith, Roy W. Statistical estimates of aircraft tooling man-hours. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 246-54.
- United States. Labor, Department of. Hours worked under the Fair labor standards act as amended; title 29, Chapter V, Code of federal regulations. Washington, D.C., Government printing office, 1955. 10p. (*Interpretative bulletin, part 785, December 1955*)
- HOURS** worked under the Fair labor standards act as amended. United States. Labor, Department of.
- HOUSE, D. V.**
- Professional ethics. *Accountant* (Eng.), v. 135, Oct. 13, 1956, p. 367-73; Oct. 20, 1956, p. 395-403; Oct. 27, 1956, p. 425-32; Nov. 3, 1956, p. 464-70.
- HOUSE, HERBERT B.**
- "New look" in records management: streamlining of office services. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 25-32.)
- HOUSE v. WINTERS**
- Accountant gives workpapers to client; IRS can't subpoena them. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.
- Ownership of accountant's working papers (In the matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters U. S. Dist. Ct., No. Dist. Calif., So. Div., Misc. No. 421, July 11, 1956). (Official releases) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.
- HOUSE BUILDING**
- See Building construction

HOUSE WRECKING*See* Wrecking**HOUSEHOLD UTENSILS AND APPLIANCES MANUFACTURERS***See* Electric manufacturers**HOUSEHOLD UTENSILS AND APPLIANCES RETAILERS***See* Electric retailers**HOUSEHOLD UTENSILS AND APPLIANCES WHOLESALERS***See* Electric wholesalers**HOUSING**

Schultz, Robert E. Life insurance housing projects. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 154p.

United States. Housing and home finance agency. Financial report, United States housing act program, administrative program. Washington, D.C., Housing and home finance agency, June 1954. 22p.

Taxation

Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.

HOW and where lawyers get practice. Rowe, Claude W.

HOW are you doing? National funeral directors association.

HOW can the audit report be made more meaningful to management? Gabrielson, C. C.

HOW can the colleges serve the profession? Graham, Willard J.

HOW can the profession plan for the future? Carey, John L.

HOW did Ford do it? Breech, Ernest R.

HOW electronic machines handle clerical work. Brown, Arthur A., and Peck, Leslie G.

HOW federal taxes affect life insurance and annuities—1955. Commerce clearing house, inc.

HOW good is company reporting? Macpherson, L. G.

HOW long must a taxpayer keep his records? Soney, Arnold C.

HOW many dollars for advertising? Frey, Albert Wesley.

HOW much can auditors do to aid their clients? MacGillivray, C. K.

HOW much honesty insurance? Surety association of America.

HOW should you pay your salesmen? *National real estate and building journal*, v. 56, April 1955, p. 52-3.

HOW successful executives handle people. Harvard university.

HOW the federal income tax applies to losses from hurricanes. United States. Internal revenue service.

HOW the management consulting profession serves American business. Association of consulting management engineers.

HOW the new 1956 social security set-up affects you. Prentice-Hall, inc.

HOW the smaller business utilizes internal auditing functions, by Robert H. Van Voorhis. Institute of internal auditors. Research committee.

HOW to audit a bank. Corns, Marshall C.

HOW to avoid penalties in estimating taxes. Wetterhall, R. C.

HOW to build and operate a mobile-home park. Michelin, L. C.

HOW to compensate executive employees. Biegel, Herman C.

HOW to establish and operate a retail store. Robinson, O. Preston and Haas, Kenneth B.

HOW to forecast business trends. Luedicke, Heinz E., editor.

HOW to get financial statement of account. *Credit and financial management*, v. 57, April 1955, p. 8-11.

HOW to get maximum deductions for travel and entertainment expenses. Prentice-Hall, inc.

HOW to get refund on excise tax paid on warranty price under GM decision. *Journal of taxation*, v. 2, June 1955, p. 347.

HOW to go broke . . . while making a profit—that's why companies go for cash forecasts. *Business week*, April 28, 1956, p. 46-8, 50, 52.

HOW to invest for maximum tax savings. Prentice-Hall, inc.

HOW to keep books departmentally. National retail hardware association.

HOW to keep the books that keep you on the road to profit. National retail furniture association.

HOW to meet today's new financial requirements through modern factoring. Kelly, Walter M.

HOW to organize a company library. *Management methods*, v. 9, Jan. 1956, p. 45-7.

HOW to organize and operate a small business. Kelley, Pearce C., and Lawyer, Kenneth.

HOW to organize the close corporation to minimize taxes under the 1954 code. Boughner, Jackson L., and Greene, Richard L., editors.

HOW to plan career conferences for teen-agers. Chamber of commerce of the United States.

HOW to recruit accounting personnel. Kircher, Paul and Buchele, Robert.

HOW to reduce taxes by dividing income among the family. Prentice-Hall, inc.

HOW to run a small business. Lasser, J. K.

HOW to save estate and gift taxes. Lasser, J. K., tax institute and Wallace, Ralph.

HOW to set up a successful profit-sharing plan. Malory, G. Barron.

HOW to win a tax case. Lore, Martin M.

HOW we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)

HOWARD, HARVEY A.

Transfers subject to take effect at or after death. *Michigan law review*, v. 54, Dec. 1955, p. 295-6.

HOWARD, LELAND

Evolution of financial management in the Bureau of the mint. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 20-8.

HOWARTH, E. MICHAEL

Annual conferences and the profession. *Canadian chartered accountant*, v. 68, June 1956, p. 469-70. Commentary on pensions for the self-employed. *Canadian chartered accountant*, v. 66, June 1955, p. 347-8.

General recognition of accountancy as a profession. (Editorial) *Canadian chartered accountant*, v. 69, Dec. 1956, p. 491-3.

HOWARTH, HAROLD

Evaluation of accounting personnel. *Controller*, v. 23, March 1955, p. 116-18, plus.

HOWE, ROBERT J.

Price tags for executives. *Harvard business review*, v. 34, May-June 1956, p. 94-100.

HOWE, WILLIAM H.

Rate base as a test of fair return provisions. *Public utilities fortnightly*, v. 57, May 24, 1956, p. 721-31.

HOWELL, FRANK S.

Using a computer to reconcile inventory counts to books. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1223-33.

HOWELL, HARRY E.

Letter on nonapplication of "incremental cost" principle to postal cost accounting, dated January 29, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 225-31.)

HOWELL, ROBERT N.

Special problems in state taxation of bank income. *National tax journal*, v. 9, Sept. 1956, p. 278-82.

HOWREY, EDWARD F.

Outlook on mergers. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 45-7, 130.

HOXIE, DAVID F.

How to dispose of life insurance to avoid reversionary interest, hence taxing in estate. *Journal of taxation*, v. 5, Aug. 1956, p. 116-17.

1954 version of individual taxation. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 66-81.)

Reversionary interest and contemplation of death under 1954 code. (In *1955 Taxation and estate planning symposium*. p. 42-51.)

HOY, JOHN J.

Control of forms. *Auditgram*, v. 32, Dec. 1956, p. 24-5, 28.

HOY, ROBERT J.

Absorption costing—a practical application. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 527-35.

HOYT, GERALD

Equipment leasing. (*The*) *Arthur Andersen chronicle*, v. 16, July 1956, p. 195-202.

HUBER, SOLOMON, ASSOCIATES

Annual estate planners forum, November 23, 1955; edited by Solomon Huber. New York, Consolidated reporting co., no date. 65 mimeo. pages.

HUBERMAN, M. S.

Income tax planning for a residential subdivision. (In *Southern California, University of. School of law. Eighth tax institute tax forms and clauses* . . . 1956. p. 649-74.)

HUCK, JOHN B.

Priority of a subsequent federal tax lien over an antecedent inchoate lien. (Comments) *Michigan law review*, v. 54, April 1956, p. 829-48.

HUDSON, CATHERYN SECKLER-

See Seckler-Hudson, Catheryn

HUDSON, JOHN M.

Marital settlements—tax treatment and tax planning. *Michigan state bar journal*, v. 35, March 1956, p. 56-68.

HUDSON, THOMAS W., JR.

Accounting for construction-type contracts in process, subject of proposed Accounting research bulletin. *Bulletin* (Georgia society of certified public accountants), v. 22, Feb. 1955, p. 1, 3.

HUDSON standard accounting system manual. American motors corporation.

HUEBNER, S. S., FOUNDATION FOR INSURANCE EDUCATION

Herrick, Kenneth W. Total disability provisions in life insurance contracts. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 212p.

McGill, Dan M., editor. Beneficiary in life insurance. rev. ed. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 314p.

McGill, Dan M., editor. Pensions: problems and trends. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1955. 211p.

Pfeffer, Irving. Insurance and economic theory. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 213p.

Schultz, Robert E. Life insurance housing projects. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 154p.

Snider, Harold Wayne. Life insurance investment in commercial real estate. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 136p.

HUGGAN, G. O.

Profit sharing plans in Canadian industry. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 236-42.

HUGGETT, D. R., joint author

See Spindler, H. O., and Huggett, D. R.

HUGGETT, W. G.

Husband and wife—income tax. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 343-4.

Residence and income tax—some practical considerations. *Accountants journal* (Eng.), v. 48, Jan. 1956, p. 18-19; Feb. 1956, p. 45-6.

HUGHES, ABNER E.

Behind the administrative scenes. (In American institute of accountants. Tax planning in business policy. c1956. p. 109-20.)

Miscellaneous changes under the Revenue act of 1954—head of household; business expenses of outside salesmen; retirement income credit. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 135-46.)

Re-examination of the 1954 code: Other income, capital gains and losses. *Journal of accountancy*, v. 102, Dec. 1956, p. 42-8.

HUGHES, C. W.

Income tax problems of attorneys. (Condensed from the *Journal of the Bar association of the State of Kansas*, May 1956) *Monthly digest of tax articles*, v. 6, Sept. 1956, p. 54-9.

Valuation of assets for federal tax purposes. *Trusts and estates*, v. 95, May 1956, p. 416-18, 420.

HUGHES, J. McCALL

Research for modern controllership. *Controller*, v. 24, Sept. 1956, p. 413-16.

HUGHES, JOSEPH E.

Mortgage servicing income and taxation. *Banking*, v. 48, Nov. 1955, p. 42-3.

HUIZINGH, WILLIAM

Accounting principles and pension costs. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 722-8.

HULBIRT, LOWELL H.

Service shop cost control for appliance retailers. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 516-26.

HULME COMMITTEE

Chambers, R. J. Note on a submission to the Hulme (depreciation) committee. *Australian accountant*, v. 25, May 1955, p. 197-8.

HULSE, JOHN K.

Capital gains tax and the stock market. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 519-23.

HUMBLE, THOMAS N., joint author

See Moore, Charles N., and Humble, Thomas N.

HUMMEL, PAUL M., AND SEEBECK, CHARLES J. JR.

Mathematics of finance. ed. 2. New York, McGraw-Hill book co., inc., 1956. 372p.

HUMOR

Copeland, Lewis and Copeland, Faye, editors. 10,000 jokes, toasts and stories. Garden City, N.Y., Garden City books, c1940. 1020p.

Fagerberg, Dixon, Jr., editor. Experiment in easy reading to rest the weary mind. (Practitioners forum) *Journal of accountancy*, v. 100, Oct. 1955, p. 72.

Frazier, R. V. Plain speaking. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 31-2.

Ruslander, S. Leo. Humor in income tax cases. *National public accountant*, v. 5, Oct. 1955, p. 3-6.

HUMPHREY, G. M.

Mr. Humphrey's courageous tax philosophy. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 29-30.

Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.

HUMPHRYS v. WINOUS CO.

Cumulative voting and classification of directors—the Wolfson and Winous cases. *St. John's law review*, v. 30, Dec. 1955, p. 83-93.

HUNSAKER, JOHN C.

Visual presentations—adjuncts to reporting and training. (*The*) *Arthur Andersen chronicle*, v. 15, April 1955, p. 119-26.

HUNT, ALFRED L.

Maximum value from auditing. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 167-76. *Internal auditor*, v. 13, Sept. 1956, p. 50-60.

HUNT, N. C.

Profit-sharing and co-partnership—a critical review. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 23-33.

HUNTER, E. E.

Determination of gas production cost. (In Tulsa, University of, *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955, p. 7-15.)

HUNTER, F. T.

Financial implications of short runs. *Cost accountant* (Eng.), v. 33, Feb. 1955, p. 315-23. Standard costs won't balance automatically! *Accountancy* (Eng.), v. 67, Feb. 1956, p. 45-8.

HUNTER, GEORGE THUMAN AND CLARK, GRAHAM M.

Electronic data-processing machines. *Machine accountant*, v. 4, Dec. 1955, p. 5-11.

HUNTER, JOEL

Accounting in management. *Journal of accountancy*, v. 100, Nov. 1955, p. 62-5.

HUNTER, L. B.

What are your costs for and the future of fringe benefits. (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 25-8.)

HUNTER, R. S.

Auditor's report on the accounts of a testamentary trust. *Accountant's magazine* (Scot.), v. 60, June 1956, p. 319-26.

HURN, EUGENE W.

Navy's performance budget—another step in military cost control. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 728-37.

HURNI, MELVIN L.

Decision making in the age of automation. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 49-58.

HURRICANES

See Disasters

HURST, KENNETH W.

Auditing defense contracts in the armed services. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 62-7.)

Re-examination of the 1954 code: Some tax aspects of other deductions. *Journal of accountancy*, v. 102, Dec. 1956, p. 48-52.

HUSBAND, GEORGE R.

Dein, Raymond C. Price level adjustments: rejoinder to Professor Husband. *Accounting review*, v. 31, Jan. 1956, p. 58-63.

Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.

HUSSEY, JOHN B.

Joint working interest—partnership, co-ownership, or association taxable as a corporation. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 345-62.)

HUTCHINSON, P. H.

Functional accounting. *Systems and procedures quarterly*, v. 7, May 1956, p. 3-7.

HUTCHISON, KENNETH, joint author

See Davidson, William and Hutchison, Kenneth

HYDE, LAURANCE M.

Lawyer as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurance M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.

HYLTON, DELMER P.

Disadvantages in conforming taxable income to good accounting concepts. *Journal of taxation*, v. 3, Nov. 1955, p. 274-5.

HYMAN, WALTER

Liquidate that reserve. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 21.

HYNES, HAROLD F.

Staying ahead of the directors. *Controller*, v. 24, Dec. 1956, p. 584-5.

IRS issues new ruling covering reproduction of returns and schedules. *Journal of taxation*, v. 3, Nov. 1955, p. 297-8.

ICE CREAM RETAILERS**Accounting**

Piper, Perry E. Bookkeeping for the soft serve operator. Reprinted from *Ice cream review*.

ICE RETAILERS**Statistics**

Accounting corporation of America. Feed-fuel-ice-dealers. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)

ICERMAN, PAUL F.

Mahon, James J., Jr., editor. Deferred compensation plans a new arrangement. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 80, 82.

ICHINOKUCHI, TAD, joint author

See Flesch, Robert W., and Ichinokuchi, Tad

IDLE TIME

See Cost and factory accounting—Idleness

IF you have more than one store, mechanize your accounting. *Super market merchandising*, v. 21, June 1956, p. 117, 120.

IINO, TOSHIO

Accounting classifications of assets. *Annals of the Hitotsubashi academy*, v. 6, April 1956, p. 66-78.

ILERSIC, A. R.

Capital gains taxation in the United Kingdom? *Canadian tax journal*, v. 3, March-April 1955, p. 122-7.

Cost of pensions in the United Kingdom. *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 48-54.

Current reflections on U. K. taxation. *Canadian tax journal*, v. 4, March-April 1956, p. 100-6.

Estate duty and private companies; reprinted with revisions from *Accounting research*. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 26p.

Royal commission's views on corporate taxation. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 347-54.

Taxation of capital gains. *Accountancy* (Eng.), v. 67, March 1956, p. 91-3.

Theory and practice of stock control. *Accounting research* (Eng.), v. 6, April 1955, p. 123-32.

U. K. retirement pensions for the self-employed. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 379-86.

U. K. Royal commission report. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 240-52.

Why an expenditure tax? *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 340-6.

ILIFFE, GEORGE D.

Need for shared taxes and grants-in-aid from the municipal point of view. *Municipal finance*, v. 29, Aug. 1956, p. 33-9.

ILLINOIS

Morey, Lloyd. Fiscal reorganization in Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 2, 6.

ILLINOIS. APPELLATE COURT

Cereal byproducts company, appellant, v. Roy Hall, J. Leonard Penny, et al., appellees. Gen. no. 46622, Appellate court of Illinois, First district, First division, Jan. 9, 1956, rehearing denied Feb. 1, 1956. (132 N.E. 2d 27). *North eastern reporter*, March 14, 1956, p. 27-30.

ILLINOIS. AUDITOR OF PUBLIC ACCOUNTS

Guide to municipal audit procedure under Illinois law. Springfield, Ill., Division of municipal audits, Dec. 28, 1956. 11p. (*Bulletin no. 3*)

Illinois municipal auditing law of 1953; initial problems in the administration of the act, especially section 5. Springfield, Ill., Division of municipal audits, Nov. 15, 1956. 7p. (*Bulletin no. 2*)

Laws of the State of Illinois concerning savings and loan associations. Auditor's edition. Springfield, Ill., Auditor of public accounts, 1955. 125p.

Proposed plan for the reorganization of accounting and auditing in the State of Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 3-6.

ILLINOIS, UNIVERSITY OF

Sandage, C. H., and Bernstein, S. R. University of Illinois and Advertising age jointly sponsor study of advertising as per cent of sales. Chicago, Ill., Advertising age, c1956. folder.

ILLINOIS, UNIVERSITY OF. BUREAU OF BUSINESS MANAGEMENT

Brief review of modern office machines, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management (1955). 15p. (*BMA 8*)

Public relations for the smaller firm, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management. 35p. (*University of Illinois bulletin*, v. 52, no. 78, July 1955)

ILLINOIS, UNIVERSITY OF. COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION

Appraisal of management; proceedings of the Seventh industrial management institute, October 27-28, 1954. . . in cooperation with Illinois manufacturers' association. Urbana, Ill., University of Illinois, Division of university extension. 61p.

Budgeting for profit, by William E. Thomas. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 55p. (*University of Illinois bulletin*, v. 53, no. 19)

Cole, Robert H. Financing retail credit sales through charge account bank plans. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 60p. (*Business management survey no. 5*)

ILLINOIS MANUFACTURERS' ASSOCIATION

Illinois, University of. College of commerce and business administration. Appraisal of management; proceedings of the Seventh industrial management institute, October 27-28, 1954. . . in cooperation with Illinois manufacturers' association. Urbana, Ill., University of Illinois, Division of university extension. 61p.

ILLINOIS MANUFACTURERS' COSTS ASSOCIATION

Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Accountant's role in estate planning. *Illinois certified public accountant*, v. 17, June 1955, p. 18-29.

Public relations survey. Chicago, Ill., Illinois society of certified public accountants, 1955. 57p.

Sullivan, Joseph. Getting the most out of our society. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 14-19.

Committee on taxation

Deductibility of accruals in connection with work performed on government contracts. *Illinois certified public accountant*, v. 18, Summer 1956, p. 25-33; v. 19, Autumn 1956, p. 38-47.

Needman, M. W. Related persons and constructive ownership. (Tax comments conducted by the Committee on taxation of the Illinois society of certified public accountants) *Illinois certified public accountant*, v. 18, Spring 1956, p. 33-40.

IMPACT of the new revenue code upon accounting. Cohen, Albert H.

IMPORT TRADE

See Export and import trade

IMPORTANCE of working papers in relation to C.P.A.'s liability. Oliphant, Walter J.

IMPROPER ACCUMULATION OF SURPLUS

See Taxation, United States—Undistributed profits

IMPROVED tools of financial management. American management association.

IMPROVEMENT of financial management in the federal government. United States, Executive office of the president. Bureau of the budget.

IMPROVEMENTS in financial reporting. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 373-4.

IMPROVING office reports, manuals, and records. American management association.

IN rem tax foreclosure—its defects and consequences. *St. John's law review*, v. 30, May 1956, p. 331-9.

INCENTIVES

See also Bonus

Profit sharing

Stock options

Casey, William J. Talking sense about incentives—deferred compensation. *Retail control*, v. 25, Sept. 1956, p. 61-72.

Cropsey, Dale V. Experiences with indirect labor incentives. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 966-74.

Durante, Louis J. Why, what, and how of our incentive system. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 721-7.

Jones, Russell P. Steps in developing a machine operation incentive. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 619-25.

Larrabee, Ford R. Everyone is on incentive. (In *Systems and procedures association of America. Workshop for management*. c1955. p. 288-93.)

Littlefield, C. L., and Peterson, R. L. Using financial incentive plans in the office. (In their *Modern office management*. 1956. p. 464-76.)

McNitt, David B. Standard hour incentive in a service company. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 715-21.

Meidinger, Bernard I. Talking sense about incentives; are pensions practical for medium sized retail stores? *Retail control*, v. 25, Sept. 1956, p. 78-90.

Nickerson, J. W. Case for the wage incentive system. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 1. p. 305-13.)

Niebel, Benjamin W. Characteristics of a sound wage incentive system. (In his *Motion and time study*. 1955. p. 381-91.)

Patton, Arch. Key to a productive executive incentive plan. *Controller*, v. 24, Sept. 1956, p. 410-12, 432.

Patton, John A., editor. Wage incentive program. (In his *Manual of industrial engineering procedures*. c1955. p. 3-17.)

Rothschild, V. Henry. Compensation and incentives for executives. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 381-404.)

Topp, C. F. Talking sense about incentives—salespeople's incentives. *Retail control*, v. 25, Sept. 1956, p. 72-8.

INCOME

See also Earnings

Taxation, United States—Income

Wages, fees, salaries, etc.

American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.

Backer, Morton. Determination and measurement of business income by accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 209-47.)

Blough, Carman G., editor. Propriety of using dual standard in reporting income. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.

Chambers, R. J. What should accountants, as accountants, do about changing money values? *Chartered accountant in Australia*, v. 25, May 1955, p. 645-50.

Davison, R. A. Problem of defining income. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 226-30.

Devine, Carl Thomas. Loss recognition. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 310-20. Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.

Freeman, E. Stewart. Eliminating the effect of changing price levels on the relation of income to investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 187-99.

Grady, Paul. Accounting developments relating to price-level changes. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants*. . . . 1952. p. 354-73.)

Kerr, Jean St.G. Three concepts of business income. *Australian accountant*, v. 26, April 1956, p. 139-46.

Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-34.

Miller, Herman P. Income of the American people; for the Social science research council in cooperation with the United States Department of commerce, Bureau of the census. New York, John Wiley and sons, inc., c1955. 206p. (*Census monograph series*)

Mills, Leslie. Net worth concepts in determining income. *Virginia law review*, v. 41, Nov. 1955, p. 927-57.

National bureau of economic research. Studies in income and wealth, v. 17; Short-term economic forecasting, by the Conference on research in income and wealth. Princeton, N.J., Princeton university press, 1955. 506p.

Prais, S. J. Measure of income for shareholders and for taxation. *Accounting research* (Eng.), v. 6, July 1955, p. 187-201.

Rapp, Leslie M. Some recent developments in the concept of taxable income. *Tax law review*, v. 11, May 1956, p. 329-72.

Ruggles, Richard and Ruggles, Nancy D. National income accounts and income analysis, ed. 2. New York, McGraw-Hill book co., inc., 1956. 452p.

Schwartz, Charles F., and Graham, Robert E., Jr. Personal income by states, 1929-54. *Survey of current business*, v. 35, Sept. 1955, p. 12-22.

United States. Internal revenue service. Statistics of income for 1951—Part 1, individual and taxable fiduciary income tax returns and gift tax returns. Washington, D.C., Government printing office, 1955. 192p.

United States. Internal revenue service. Statistics of income for 1951—Part 2, corporation income tax returns. Washington, D.C., Government printing office, 1955. 268p.

Wren, Harold G. New concepts of income under the Internal revenue code of 1954. *Oklahoma law review*, v. 8, Feb. 1955, p. 59-78.

Gross

Lindsay, David A. Items of gross income. New York, Practising law institute, April 1955. 60p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

National

See also Social accounting

National bureau of economic research. Studies in income and wealth, v. 17; Short-term economic forecasting, by the Conference on research in income and wealth. Princeton, N.J., Princeton university press, 1955. 506p.

Powelson, John P. Economic accounting; a textbook in accounting principles for students of economics and the liberal arts. New York, McGraw-Hill book co., inc., 1955. 400p.

Powelson, John P. Social accounting. *Accounting review*, v. 30, Oct. 1955, p. 651-9.

Ruggles, Richard and Ruggles, Nancy D. National income accounts and income analysis, ed. 2. New York, McGraw-Hill book co., inc., 1956. 452p.

Canada

Smyth, J. E. Case for social accounting. *Canadian chartered accountant*, v. 68, April 1956, p. 279-86.

INCOME—(Continued)**Great Britain**

- Burton, Harry. Social accounts of the United Kingdom for 1954 and 1955. *Accounting research* (Eng.), v. 7, July 1956, p. 265-83.
- Edey, Harold C., and Peacock, Alan T. National income and social accounting. London, Hutchinson's university library, 1954. 224p.
- Stone, Richard. Transaction models with an example based on the British national accounts. *Accounting research* (Eng.), v. 6, July 1955, p. 202-26.

United States

- Miller, Herman P. Income of the American people; for the Social science research council in co-operation with the United States Department of commerce, Bureau of the census. New York, John Wiley and sons, inc., c1955. 206p. (*Census monograph series*)
- United States. Commerce. Department of. Business statistics. 1955 biennial edition. Washington, D.C., Government printing office, 1955. 339p. (*Supplement to the Survey of current business*)

Unearned

- American institute of accountants. Technical information service. Correspondence regarding computations of unearned income. 4 typewritten pages.

INCOME accounting for contested joint venture. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 98-105.

INCOME and transfer taxes. Goedert, John P.

INCOME, estate and gift tax provisions. Commerce clearing house, inc.

INCOME of the American people. Miller, Herman P.

INCOME STATEMENTS

See Statements, Financial—Income

INCOME TAX

See Taxation—Income, under name of country or state
Taxes

INCOME tax act, 1955. *South African accountant*, v. 2, Sept. 1955, p. 136-9; Dec. 1955, p. 196-201.

INCOME tax deductions for professional men. Commerce clearing house, inc.

INCOME tax discrimination. National association of manufacturers.

INCOME tax for the layman, India. Central board of revenue.

INCOME tax fraud on the state level. (In National tax association. *Proceedings* . . . 1954. p. 107-36.)

INCOME tax guides for United States citizens abroad—1954. United States. Internal revenue service.

INCOME tax—its origin, history, introduction into the United States, and subsequent evolution. Miller, James D.

INCOME tax laws enacted by 84th congress. *Journal of accountancy*, v. 102, Oct. 1956, p. 14.

INCOME tax principles. Wilson, H. A. R. J.

INCOME tax regulations under 1954 code, as of May 15, 1956. Commerce clearing house, inc.

INCOME taxation of estates and trusts. Michaelson, Arthur M.

INCOMPLETE RECORDS

See Records—Incomplete
Statements, Financial—From incomplete data

INCONSISTENT POSITIONS

See Taxation, United States—Inconsistencies

INCORPORATED ACCOUNTANTS RESEARCH COMMITTEE

See Society of incorporated accountants. Incorporated accountants research committee

INCORPORATIONS

See Corporations

INCREMENT AND DECREMENT COSTS

See also Cost and factory accounting under subheadings: Differential costs; Direct costs

INDEMNITY PAYMENTS

See Taxation, United States—Indemnity payments

INDEPENDENCE OF ACCOUNTANTS

See Accountants—Independence

INDEPENDENT AUDITS

See Auditing—Independent audits

INDEPENDENT audits for insurance companies. Brophy, James J.

INDEXES

See Bibliographies, indexes, catalogues, etc.

INDEXING

See Filing and indexing

INDIA

See also Institute of chartered accountants of India

Bhushan, B. S. N. Accounting costs—quo vadis? *Chartered accountant* (India), v. 5, Nov. 1956, p. 213-20.

Finance act 1955. *Chartered accountant* (India), v. 3, May 1955, p. 479-89.

Goode, Richard. Report of the India taxation enquiry commission. *National tax journal*, v. 9, June 1956, p. 134-47.

India. Central board of revenue. Income tax for the layman, ed. 3. New Delhi, India, Directorate of inspection, 1955. 144p.

Jain, Jia Lal. Use of decimal coinage in accounting. *Chartered accountant* (India), v. 5, Nov. 1956, p. 223-9.

Srinivasan, R. Some aspects of government accounts and audit. *Chartered accountant* (India), v. 5, July 1956, p. 18-25.

United States. Commerce, Department of. Investment in India; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 166p.

INDIA. CENTRAL BOARD OF REVENUE

Income tax for the layman, ed. 3. New Delhi, India, Directorate of inspection, 1955. 144p.

INDIANA UNIVERSITY. SCHOOL OF BUSINESS

Pillsbury, Wilbur F. Use of corporate financial statements and related data by organized labor. Bloomington, Ind., Indiana university, School of business, November 1954. 54p.

Vredenburg, Harvey L. Trading stamps. Bloomington, Ind., Indiana university, School of business, c1956. 159p. (*Indiana business report no. 21*)

INDIANA UNIVERSITY. SCHOOL OF BUSINESS AND AMERICAN ASSOCIATION OF HOSPITAL ACCOUNTANTS

Proceedings of the thirteenth annual institute on hospital accounting, July 1955. Bloomington, Ind., Indiana university. 251p. (*Indiana university*, v. 53, November 15, 1955)

Proceedings of the fourteenth annual institute on hospital accounting, July 1956. Bloomington, Ind., Indiana university. 191p. (*Indiana university*, v. 54, November 15, 1956)

INDICTMENT dismissed when defendant in networth case is denied accountant. *Journal of taxation*, v. 4, March 1956, p. 178-80.

INDIRECT COSTS

See Cost and factory accounting—Overhead

INDISPENSABLE requirements (included with other necessary procedures) for audit reports submitted for credit purposes. Columbia bank for cooperatives.

INDIVIDUAL federal income tax specimen returns completely worked out for filing in 1956. Prentice-Hall, inc.

INDIVIDUAL federal income tax specimen returns completely worked out for filing in 1957. Prentice-Hall, inc.

INDIVIDUAL INCOME TAXES

See Taxation, United States—Income—Individual

INDIVIDUAL retirement act of 1955. United States. House of representatives. Committee on ways and means.

INDONESIA

United States. Commerce, Department of. Investment in Indonesia; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 155p.

INDUSTRIAL ACCOUNTANTS

See Accountants—Cost and industrial
Controllers
Internal auditors

INDUSTRIAL ACCOUNTING

See Cost and factory accounting

INDUSTRIAL DEVELOPMENT

See also Industry—Decentralization

INDUSTRIAL ENGINEERING

Latzer, Paul J. Cost accountant and industrial engineer. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 348-50.

INDUSTRIAL FASTENERS

See Bolts, nuts, etc.
Screws

INDUSTRIAL FUNDS

See Funds—Industrial

INDUSTRIAL LOCATION

See Industry—Decentralization
Plant location

INDUSTRIAL MANAGEMENT

See Factories—Management
Management

INDUSTRIAL management. Spriegel, William R.

INDUSTRIAL MANAGEMENT INSTITUTE

Illinois, University of. College of commerce and business administration. Appraisal of management; proceedings of the Seventh industrial management institute, October 27-28, 1954 . . . in cooperation with Illinois manufacturers' association. Urbana, Ill., University of Illinois, Division of university extension. 61p.

INDUSTRIAL purchasing. Westing, J. H., Fine, I. V., and others.

INDUSTRIAL RELATIONS

See also Collective bargaining
Employment
Labor
Personnel management
Strikes
Trade unions
Wages, fees, salaries, etc.

Dale, Ernest. Accountant's part in labor relations.

(In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 541-60.)

Dartnell corporation. Handling office grievances. Chicago, Ill., Dartnell corp., c1956. various paging. (*Dartnell report* 609)

Ford motor company. Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Greer, Howard C. Accountant's part in industrial relations. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 32-6.)

Harvard university. How successful executives handle people—Studies on communications and management skills. Boston, Mass., Harvard university (1956). 137p.

INDUSTRIAL RESEARCH

See Research and development

INDUSTRIAL storeskeeping manual. Melnitsky, Benjamin.

INDUSTRIAL traffic management. Morton, Newton and Mossman, Frank H.

INDUSTRY

See also Business
Corporations
Manufacturers

also under name of particular industry
Grey, Alfred. Successful industrialization and big markets. New York, United nations, 1956. 14 mimeo. pages.

Canada

Leonard, W. G. Chartered accountant and Canadian business. *Canadian chartered accountant*, v. 66, June 1955, p. 381-4.

Decentralization

See also Plant location

Harris, Chauncey D. Market as a factor in the location of industry in the United States. *Appraisal journal*, v. 24, Jan. 1956, p. 57-86.

Walker, Mabel. Plant, the office, and the city. *Tax policy*, v. 22, Aug.-Sept. 1955, p. 3-27; v. 23, Feb.-March 1956, p. 3-35.

Government ownership

See Government ownership of business and industry
Public utilities—Government ownership

Government regulation

See Business—Government regulation

Philippine Islands

Valdes, Roman D. Cost estimates and new industries. *Accountants' journal* (P.I.), v. 5, March 1955, p. 10-18.

Statistics

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.
Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

INDUSTRY objections to depreciation regulations reveal many problems faced by taxpayers. *Journal of taxation*, v. 4, April 1956, p. 204-10.

INFLATION

See also Income
Prices

American accounting association. Price-level changes and financial statements—Basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.

American accounting association. Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.

Bierman, Harold, Jr. Effect of inflation on the computation of income of public utilities. *Accounting review*, v. 31, April 1956, p. 258-62.

Blough, Carman G., editor. "Inflation provision notes," present interesting accounting problems. (Accounting and auditing problems) *Journal of accountancy*, v. 99, March 1955, p. 75-6.

INFLATION—(Continued)

- Cerf, Alan Robert. Inflation, inventory valuation methods and business cycles. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 344-55.
- Chambers, R. J. What should accountants, as accountants, do about changing money values? *Chartered accountant in Australia*, v. 25, May 1955, p. 645-50.
- Coughlan, John W. Applicability of the realization principle to money claims in common dollar accounting. *Accounting review*, v. 30, Jan. 1955, p. 103-13.
- Dein, Raymond C. Price-level adjustments: fetish in accounting. *Accounting review*, v. 30, Jan. 1955, p. 3-24.
- Dein, Raymond C. Price level adjustments: rejoinder to Professor Husband. *Accounting review*, v. 31, Jan. 1956, p. 58-63.
- Dohr, James L. Limitations on the usefulness of price level adjustments. *Accounting review*, v. 30, April 1955, p. 198-205.
- Grady, Paul. Accounting developments relating to price-level changes. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952, p. 354-73.)
- Grant, J. McB., and Mathews, R. L. Inflation and company accounts. *Australian accountant*, v. 26, Jan. 1956, p. 61-6.
- Husband, George R. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.
- Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.
- McAfee, W. Capital expenditure and production costs. *Cost accountant* (Eng.), v. 34, May 1956, p. 398-403.
- Spencer, N. Indictment of the profession. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 8-10.
- What should accountants, as accountants, do about changing money values; a symposium. *Chartered accountant in Australia*, v. 25, Feb. 1955, p. 427-55.
- Wilcox, Edward B. Fluctuating price levels in relation to accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 321-71.)

INFLATION PROVISION NOTES

- Blough, Carman G., editor. "Inflation provision notes", present interesting accounting problems. (Accounting and auditing problems) *Journal of accountancy*, v. 99, March 1955, p. 75-6.

INFORMAL deals (e.g., investment clubs) can drift into expensive tax, other, liability. *Journal of taxation*, v. 5, Oct. 1956, p. 232.

INFORMATION for administrators. Wasserman, Paul.

INFORMATION SOURCES

See Business sources

INGLIS, H. W.

Investigations and reorganizations. *Cost accountant* (Eng.), v. 35, Aug. 1956, p. 74-9.

INLAND revenue audit—evasion and the cash basis. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 610.

INSOLVENCIES

See also Bankruptcy
Business failures
Liquidations and receiverships
Lawthers, Robert J. Weakness in Casale decision: insolvency could destroy benefit to owner-employee. *Journal of taxation*, v. 5, Dec. 1956, p. 342-4.

INSPECTION of books and records—right of former director. *Vanderbilt law review*, v. 9, Dec. 1955, p. 95-8.

INSPECTION OF PURCHASES

See also Testing and sampling
Dodge, Harold F., and Romig, Harry G. Sampling inspection tables—single and double sampling.

New York, John Wiley and sons, inc., c1944. 106p.

Government

United States. Defense, Department of. Military standard—Sampling procedures and tables for inspection by attributes. Washington, D.C., Government printing office, 1950. 52p. and appendix.

INSTALLMENTS

- Botts, Ralph R., and Garlock, Fred L. Interest rates charged on installment purchases. *Accounting review*, v. 30, Oct. 1955, p. 607-16.
- Lasser, J. K. How best to handle your credit and installment sales. (In his *How to run a small business*, ed. 2. 1955. p. 76-99.)
- Mars, J. Credit costs and redemption practices in hire purchase. *Accounting research* (Eng.), v. 7, July 1956, p. 229-43.
- National consumer finance association. Consumer finance facts and figures. 1956-1957 ed. Washington, D.C., National consumer finance association. 24p.
- Phelps, Clyde William. Using installment credit. Baltimore, Md., Commercial credit company, 1955. 80p.
- Revolving and instalment credit. (In National retail dry goods association. Credit management division. *Credit management year book 1956-1957*. vol. 23. p. 88-160, 184.)
- Robert Morris associates. Survey of bank credit to the finance industry and to consumers—Supplement number 1, 1954. Philadelphia, Pa., Robert Morris associates, c1955. not paged.
- Walls, M. Y. Nature of hire purchase. *Accountants' journal* (N.Z.), v. 34, Sept. 1955, p. 62-70.

Accounting

- Cook, H. Simpson. Hire-purchase accounts. *Accountant* (Eng.), v. 134, March 10, 1956, p. 260-3; March 17, 1956, p. 286-8.
- Finney, H. A., and Miller, Herbert E. Installment sales. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 522-31.)
- Installment accounts. (In *Accountants' handbook*, ed. 4. 1956. Sec. 11. p. 34-9.)
- Karrenbrock, Wilbert E., and Simons, Harry. Installment sales. (In their *Advanced accounting—comprehensive volume*, c1955. p. 159-98.)

Auditing

Severns, W. E. Control of mortgages and installment loans. *Auditgram*, v. 31, Jan. 1955, p. 31-3, 36-8.

Statistics

- Matson, Ray H. Analysis of 1954 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 291-300.
- Matson, Ray H. Analysis of the 1955 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 309-17.

Taxation

- Cutler, Arnold R. Installment sales and purchases not at the retail level. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1407-25.)
- Herzberg, Arno. Johnson case solves some problems of the installment seller. *Journal of taxation*, v. 5, Nov. 1956, p. 280-2.
- Mahon, James J., Jr., editor. Installment sale requires a second look. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 86.
- Mahon, James J., Jr., editor. Small help on double tax of installment receivables. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 81-2.
- Stuetzer, Herman, Jr. Installment sales under the 1954 code—a critical analysis. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1215-31.)
- Walker, Helene. Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.
- Weingarten, Max. Installment obligations in a Kimbell-Diamond type liquidation. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 532-5.

INSTITUTE FOR BUSINESS PLANNING, INC.
Casey, William J., and Bierman, Jacquin. Tax shelter in business. New York, Institute for business planning, inc., c1955. 193p.

Gordon, George Byron and Wriggins, James C. Understanding federal income, estate and gift taxes, with special application to insurance and annuities. Roslyn, N.Y., Institute for business planning, inc., c1954. 141p. plus index.

INSTITUTE OF CHARTERED ACCOUNTANTS IN AUSTRALIA

Certificates of estimated future profits. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 393.
Scale of fees; as amended November 11, 1954. Sydney, Institute of chartered accountants in Australia. 1p.

Should I become a chartered accountant? Sydney, Institute of chartered accountants in Australia, no date, not paged.

Wood, R. G. W. Valuation of goodwill, with particular reference to shares in private companies. (Address at an accountancy congress held by the Tasmanian branch of the Institute of chartered accountants in Australia, May 11-13, 1956) 12p.

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

See also Accountants' societies—Institute of chartered accountants in England and Wales

Autumn meeting held at Southport, 6th, 7th and 8th, October 1955. London, Institute of chartered accountants in England and Wales, November 1955. 83p.

Institute's seventy-fourth annual meeting. *Accountant* (Eng.), v. 132, May 14, 1955, p. 554-8.

Members' library—short list of books. London, Institute of chartered accountants in England and Wales, August 1955. 51p.

Report of the council for 1954. *Accountant* (Eng.), v. 132, April 30, 1955, p. 482-95.

Report of the council for 1955. *Accountant* (Eng.), v. 134, April 28, 1956, p. 468-83.

Reports on accounts of sole traders and partnerships. London, Institute of chartered accountants in England and Wales, May 1955. 6p. *Accountant* (Eng.), v. 132, May 28, 1955, p. 612-13.

Responsibility for statements. (News report) *Journal of accountancy*, v. 100, July 1955, p. 10-11.

Seventy-fifth annual meeting. *Accountant* (Eng.), v. 134, May 12, 1956, p. 545-54.

Summer course 1955; proceedings at Christ church, Oxford, from 7th to 12th July 1955. London, Institute of chartered accountants in England and Wales, August 1955. 150p.

Talbot, J. E. Recent developments in taxation. (Address at Autumn meeting, Southport, October 1955) London, Institute of chartered accountants in England and Wales. 33p.

Taylor, E. Duncan. Profit-sharing and co-partnership schemes in industry. (Address at Autumn meeting, Southport, October 1955) London, Institute of chartered accountants in England and Wales. 27p.

—Taxation and research committee

Standard costing; an introduction to the accounting processes. London, Institute of chartered accountants in England and Wales, 1956. 101p.

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Chartered accountants act, 1949 and the chartered accountants regulations, 1949, corrected up to 1st June 1955. New Delhi, Institute of chartered accountants of India, 1955. 158p.

Opening of the building of the Institute and the first conference of chartered accountants of India, April 2-6, 1954. New Delhi, Institute of chartered accountants of India, 1954. 417p.

INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO

Chartered accountancy . . . a key to greater opportunity. Toronto, Institute of chartered accountants of Ontario (1956). not paged.

Information for students-in-accounts 1956-1957. Toronto, Institute of chartered accountants of Ontario, June 1956. 32p.

Library catalogue, June 1955. Toronto, Institute of chartered accountants of Ontario, 1955. 32p.
Recommendations on the accounting and auditing provisions of the Ontario securities act. *Canadian chartered accountant*, v. 66, April 1955, p. 236-8.

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND

Annual general meeting, March 30, 1955. *Accountants' magazine* (Scot.), v. 59, April 1955, p. 249-62.

Catalogue of the Glasgow library. Edinburgh, Institute of chartered accountants of Scotland, 1955. 372p.

—First supplement. 1955. 12p.

Celebrations in Glasgow of the Institute of chartered accountants of Scotland to mark the centenary of the granting of the royal charter to the former Institute of accountants and actuaries in Glasgow. *Accountants' magazine* (Scot.), v. 59, April 1955, p. 184-219.

Murphy, Mary E. Centenary of the Scottish institute of chartered accountants. *Accounting review*, v. 30, July 1955, p. 455-62.

Preparation for accountancy in Scotland. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 26.

Report of the council to be presented to the annual general meeting of the members of the Institute on 30th March 1955. Edinburgh, Institute of chartered accountants of Scotland. 43p.

Report of the council to be presented to the annual general meeting of the members of the Institute on 28th March, 1956. Edinburgh, Institute of chartered accountants of Scotland. 42p.

Royal charters, rules and bye-laws with an index. Edinburgh, Institute of chartered accountants of Scotland, June 1951, reprinted May 1955. 42p.

Summer school at St. Andrews university, 24th to 29th June 1955. Edinburgh, Institute of chartered accountants of Scotland. 137p.

Summer school at St. Andrews university, 21st to 26th September 1956. Edinburgh, Institute of chartered accountants of Scotland. 120p.

INSTITUTE OF COST AND WORKS ACCOUNTANTS

Cost reduction. London, Institute of cost and works accountants, 1956. 49p.

Electronic digital computers and business data processing. *Cost accountant* (Eng.), v. 33, April 1955, p. 373-80.

Report of the council for the year 1954. *Cost accountant* (Eng.), v. 34, June 1955, p. 24-9.

Risk, J. M. S. Classification and coding of accounts. London, Institute of cost and works accountants, 1956. 79p. (*Occasional paper no. 2*)

26th National cost conference—report of proceedings. *Cost accountant* (Eng.), v. 34, July 1955, p. 57-69.

INSTITUTE OF INTERNAL AUDITORS

Bibliography of internal auditing to December 31, 1955. New York, Institute of internal auditors, c1956. 107p.

Internal audit and control of a purchasing department. New York, Institute of internal auditors, c1955. 54p. (*Research committee report no. 2*)

Internal auditing and electronic data-processing machines. New York, Institute of internal auditors, c1956. 19p.

Internal auditing for profit; addresses presented at the fourteenth annual conference, May 15, 16 and 17, 1955. New York, Institute of internal auditors, 1955. 74p.

Promoting professional progress; addresses presented at the fifteenth annual conference, May 13, 14, 15, 16, 1956; Thurston award paper for 1956. New York, Institute of internal auditors, 1956. 93p.

Suggested revision of the Statement of responsibilities of the internal auditor. (In its *Promoting professional progress*. 1956. p. 59-61.)

—Research committee

How the smaller business utilizes internal auditing functions, by Robert H. Van Voorhis. rev. draft, February 1956. New York, Institute of internal auditors. various paging.

INSTITUTE OF INTERNATIONAL EDUCATION

Handbook on international study. New York, Institute of international education, March 1955. 350p.

INSTITUTE OF LIFE INSURANCE

Life insurance fact book 1955. New York, Institute of life insurance, 1955. 111p.

—Same, 1956. 112p.

Public relations and training films. New York, Institute of life insurance. 15p.

INSTITUTE OF MUNICIPAL TREASURERS AND ACCOUNTANTS

Form of published accounts of local authorities; recommended by the Institute council for adoption by local authorities. London, Institute of municipal treasurers and accountants, May 1955. 175p.

INSTITUTE OF NEWSPAPER CONTROLLERS AND FINANCE OFFICERS

Controllers' institute urges amendment rather than repeal of 'windfall' tax provisions. *Institute of newspaper controllers and finance officers bulletin* no. 82, April 1955, p. 1.

Cost analysis procedures for newspaper publishers. New York, Institute of newspaper controllers and finance officers, June 1954. 17p.

Management planning and cost control for newspapers. New York, Institute of newspaper controllers and finance officers (1955). 29p.

INSTITUTE OF PUBLIC AFFAIRS

See Texas, University of. Institute of public affairs

INSTITUTE OF SCRAP IRON AND STEEL, INC.

Proceedings—Cost seminar for dealers, May 3, 1953. Washington, D.C., Institute of scrap iron and steel inc. 11p.

INSTITUTIONS

See also Hospitals

Libraries

Non-profit organizations

Schools, colleges, etc.

Maus, Sanford E. Theory and use of work production standards. *Transcript*, v. 12, Aug. 1955, p. 1, 6-7.

Accounting

Governmental and institutional accounting. (In *Accountants' handbook*, ed. 4. 1956. Sec. 25, p. 1-83.)

Kuntz, Charles A. Institutions. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 153-7. (1955 conference proceedings)

Loichinger, Wilma H. Institutional accounting in an educational institution. *Woman C.P.A.*, v. 17, Feb. 1955, p. 4-6, 13.

Tenner, Irving. Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 231-316.)

Budgeting

Klepak, Daniel. Performance budgeting for hospitals and institutions. *Municipal finance*, v. 29, Aug. 1956, p. 17-24.

Cost accounting

Vermont. Auditor of accounts and Department of institutions. Manual for cost accounting procedure for Vermont state institutions. Montpelier, Vt., Auditor of accounts (1955). 12p.

Internal control

Graydon, Frank D. Internal control in small offices. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 17-25.)

Purchasing

Westing, J. H., Fine, I. V., and others. Industrial purchasing; buying for industry and budgetary institutions. New York, John Wiley and sons, inc., c1955. 421p.

INSTRUMENT MANUFACTURERS**Cost accounting**

Hockstad, E. J. Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.

Inventories

Edwards, Albert E. Control and management of the inventory function—an instrument maker. (In American management association. *Company approaches to production problems*. c1955. p. 20-30.)

INSURANCE

See also Insurance companies

Underwriters

Bergstein, Sol. Developing a client's insurance program. *New York certified public accountant*, v. 26, Aug. 1956, p. 480-3.

Brodie, Edward F. Auditing a client's insurance program. *Arthur Young journal*, v. 4, Oct. 1956, p. 34-8.

Cervin, Kenneth N. Insurance function and its audit. *Internal auditor*, v. 12, Dec. 1955, p. 33-40.

Coe, Cecil E. Public accountant looks at the client's insurance policies. *National public accountant*, v. 6, Feb. 1956, p. 5-12.

Cogen, Jesse B. Guide to adequate business insurance and protection. *Accounting seminar*, Spring 1955, p. 11-15.

Cristy, James C. Corporate insurance manuals, reports, and records. New York, American management association, c1955. 112p. (*Research report no. 25*)

Esch, Gerald A. Accountant and insurance. *Accounting forum*, v. 26, May 1955, p. 18-21.

Fagerberg, Dixon, Jr., editor. ABC's of insurance coverage for your business client. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 80.

From different viewpoints: Should accountants hold insurance agencies? *Accountants journal* (Eng.), v. 48, Nov. 1956, p. 315-16.

Glavey, Thomas F. Insurance program for banks. *Auditgram*, v. 32, March 1956, p. 18-20, 22-3.

Hanaw, Justin J., and Cahn, Leon S. Insurance planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 42-75.

Kopp, Charles L. Insurance in estate planning; business purchase—settlement options—deferred compensation. *Trusts and estates*, v. 95, Sept. 1956, p. 772-5.

Miller, Jerome S. Your personal insurance guide. New York, Simon and Schuster, c1955. 332p.

Pfeffer, Irving. Insurance and economic theory. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 213p.

Stewart, C. E. C. Insurance coverage—the onus on the auditor. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 411-14.

Tekolste, Elton. Savings through a sound insurance program. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 59-65.)

Accounting

Cristy, James C. Principles of record-keeping. (In his *Corporate insurance manuals, reports, and records*. c1955. p. 63-83.)

Insurance accountants association. Proceedings of the fifteenth annual fall conference and business show, Boston, Mass., October 20, 21, and 22, 1954. H. Edward Hill, Exec. sec. (1955). 104p.

Insurance accountants association. Proceedings of the sixteenth annual fall conference and business show, Washington, D.C., October 26, 27 and 28, 1955. H. Edward Hill, Exec. sec. (1956). 117p.

Insurance accounting and statistical association. Proceedings, 1954. Kansas City, Mo., L. J. Hale, secretary, 1955. 525p.

Insurance accounting and statistical association. Proceedings, 1955. Kansas City, Mo., L. J. Hale, secretary, 1956. 552p.

Auditing

Cervin, Kenneth N. Insurance function and its audit. *Internal auditor*, v. 12, Dec. 1955, p. 33-40.

INSURANCE, ACCIDENT AND HEALTH

- Firmen, Peter A. Accident and sickness benefits under the 1954 code. *Tax executive*, v. 7, July 1955, p. 49-59.
- Kulp, C. A. Accident and health insurance. (In his *Casualty insurance*. ed. 3. c1956. p. 333-411.)
- Liner, John. Self-insurance of group welfare plans. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 95-100.
- Pyle, John C., Jr. Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.

INSURANCE, ACCOUNTANTS

- Hogan, William J. Insurance needs of certified public accountants. *Michigan C.P.A.*, Sept. 1955, p. 1, 3-6.
- Reich, Marion R., and MacReynolds, Robert L. Insurance against the hazards of public accounting. *California certified public accountant*, v. 23, Feb. 1956, p. 19-22.

INSURANCE, ACCOUNTANTS' LIABILITY

- American surety company. Accountants professional liability insurance. New York, American surety company, no date. folder.
- Hogan, William J. Insurance needs of certified public accountants. *Michigan C.P.A.*, Sept. 1955, p. 1, 3-6.
- Levy, Saul. Legal hazards in public accounting. *Journal of accountancy*, v. 99, May 1955, p. 37-9.
- McDevitt, Edward J. Accountants' liability and liability insurance. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Oct. 1955, p. 14-23.
- Queenan, John W. Accountants' legal responsibilities and liability insurance. (Address delivered at the Fourth biennial New England graduate accounting study conference at Colby college, Waterville, Maine, September 7-9, 1956) New York, American institute of accountants. 18 mimeo. pages.
- Reich, Marion R., and MacReynolds, Robert L. Insurance against the hazards of public accounting. *California certified public accountant*, v. 23, Feb. 1956, p. 19-22.
- Wood, Richard T. Accountants professional liability insurance. *Weekly underwriter*, v. 175, Sept. 1, 1956. 3p.

INSURANCE, AUTOMOBILE

- Kulp, C. A. Automobile insurance; Automobile liability insurance and the state. (In his *Casualty insurance*. ed. 3. c1956. p. 159-227.)

INSURANCE, BURGLARY AND ROBBERY

- Kulp, C. A. Burglary, theft, and robbery insurance. (In his *Casualty insurance*. ed. 3. c1956. p. 250-93.)

INSURANCE, BUSINESS

- See also Specific types of insurance, e.g., Insurance, Business interruption; Insurance, Casualty
- Bergstein, Sol. Business insurance information for the accountant. *Accounting forum*, v. 27, May 1956, p. 5-9.
- Casey, William J. and Bierman, Jacquin. Business insurance. (In their *Tax shelter in business*. c1955. p. 90-8.)
- Coe, Cecil E. Developments in business insurance. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 8 type-written pages.
- Cogen, Jesse B. Guide to adequate business insurance and protection. *Accounting seminar*, Spring 1955, p. 11-15.
- Lasser, J. K. How to plan the best insurance program for your business. (In his *How to run a small business*. ed. 2. 1955. p. 121-32.)
- McKay, Hugh M. Use of settlement options in business insurance cases. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 15-37.

INSURANCE, BUSINESS CONTINUATION

- White, Edwin H. Business insurance; insured business continuation plans for proprietorships, part-

nerships, and close corporations. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 452p.

INSURANCE, BUSINESS INTERRUPTION

- Merritt, Robert L. Taxation of proceeds of use and occupancy, or business interruption, insurance. *Taxes—the tax magazine*, v. 33, June 1955, p. 430-44.
- Soe, C. Spangsberg. Cost accountant and use and occupancy insurance. *Cost and management* (Canada), v. 29, Dec. 1955, p. 401-10.
- Stanley, A. D. Peter. Business interruption insurance claims. *Canadian chartered accountant*, v. 68, May 1956, p. 392-400.

INSURANCE, CASUALTY

- Kulp, C. A. Casualty insurance; an analysis of hazards, policies, insurers and rates. ed. 3. New York, Ronald press co., c1956. 635p.

INSURANCE, DISABILITY

- See also Social security
Workmen's compensation
- Herrick, Kenneth W. Total disability provisions in life insurance contracts. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 212p.
- Mushkin, Selma and Booth, Philip. Financing of unemployment, cash sickness and workmen's compensation insurance. *National tax journal*, v. 9, Sept. 1956, p. 203-31.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. 1956 Tulane tax institute. c1956. p. 467-675.)

INSURANCE, EXAMINATION PAPERS

See Insurance, Valuable papers

INSURANCE, FIRE

- Rodda, William H. Fire and property insurance. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 563p.

INSURANCE, FOREST FIRE

- Chapman, Herman H., and Meyer, Walter H. Forest-fire insurance. (In their *Forest valuation*. 1947. p. 338-60.)

INSURANCE, FRATERNAL

- Preparation by home office of receipts where premiums are collected through local secretaries; Surplus accounting routine; Problems experienced in preparation of new 1953 annual statement; Payment of refunds (dividends) to members at the Maccabees. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 80-92.)

INSURANCE, GLASS

- Kulp, C. A. Glass insurance. (In his *Casualty insurance*. ed. 3. c1956. p. 294-310.)

INSURANCE, GROUP

- Group insurance methods. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 93-182.)
- Insurance accounting and statistical association. Group insurance sessions. (In its *Proceedings*, 1955. p. 376-433.)
- Taft, Nathaniel B. Group life proceeds—a taxing problem. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 324-30.

INSURANCE, GROUP WELFARE PLANS

See Insurance, Accident and health

INSURANCE, HEALTH AND HOSPITALIZATION

- Hatfield, Howard B. Blue cross accounting. *Systems*, v. 20, Sept.-Oct. 1956, p. 30-1.
- Voyer, Joseph E. Hospital accountant and blue cross. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 193-200.)

INSURANCE, INCOME

See Insurance, Life

INSURANCE, KEY MAN

See Insurance, Life

INSURANCE, LIFE

- Berg, Arnold. Discount method of simplified programming. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 250-7.
- Blough, Carman G., editor. Asset status of insurance related to buy-and-sell agreement. (Accounting and auditing problems) *Journal of accountancy*, v. 102, July 1956, p. 75-6.
- Casner, A. James. Methods available for settling proceeds of life insurance. (In his *Estate planning*, ed. 2, 1956, p. 208-64.)
- Chatterton, Harold W. Life insurance contracts. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 24-6.
- Goldberg, Hyman R. Business life insurance in a partnership. *Accounting seminar*, v. 11, Dec. 1956, p. 24-8.
- Herick, Kenneth W. Total disability provisions in life insurance contracts. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 212p.
- Herring, Joseph D. Key man insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 57-62.
- Institute of life insurance. Life insurance fact book 1955. New York, Institute of life insurance. 111p.
- Institute of life insurance. Life insurance fact book 1956. New York, Institute of life insurance. 112p.
- Long, John Douglas. Value theory and buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 172-5.
- McGill, Dan M., editor. Beneficiary in life insurance. rev. ed. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 314p.
- Motz, Charles S. Insurance in estate planning. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955, p. 126-43.)
- Proposed extension of the insurance interest requirement for key man insurance. (Notes) *Yale law journal*, v. 65, April 1956, p. 736-43.
- Schultz, Robert E. Life insurance housing projects. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 154p.
- Smith, J. Carlton. Key man uses of life insurance. Philadelphia, Pa., American college of life underwriters, c1956. 10p.
- Snyder, Harold Wayne. Life insurance investment in commercial real estate. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 136p.
- White, Edwin H. Business insurance; insured business continuation plans for proprietorships, partnerships, and close corporations. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 452p.
- Wormser, Rene A. More about life insurance and annuities. (In his *Personal estate planning in a changing world*, ed. 8, rev. 1955, p. 95-119.)
- Zalinski, Edmund L. Observations on the development of American life insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 63-91.
- Brown, Gerard S. Facts of the life insurance premium payment tests. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 727-33.
- Brunstrom, Irving V. Taxation of life insurance—where do we stand now? *Nebraska law review*, v. 35, Jan. 1956, p. 376-89.
- Casey, William J. Life insurance. (In his *Tax sheltered investments*, c1955, p. 83-93.)
- Casner, A. James. Methods available for settling proceeds of life insurance. (In his *Estate planning*, ed. 2, 1956, p. 208-64.)
- Commerce clearing house, inc. How federal taxes affect life insurance and annuities—1955. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.
- Convery, James J. Income tax problems relating to life insurance. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 233-46.)
- Cunnon, John D. Behind three aspects of tax protection given life insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 6-14.
- Dual purpose key-man insurance. *L.R.B. & M. journal, Tax supplement*, v. 1, Sept. 15, 1955, p. 1-3.
- Elimination of the "premium payment" test in the estate taxation of life insurance proceeds. *American bar association journal*, v. 41, Feb. 1955, p. 174-6.
- Forster, Richard H., and Frost, Otis L., Jr. Changes in taxation of life insurance, endowment, and annuity contracts. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*, p. 557-621.)
- Freyburger, Walter D. Gifts of life insurance—"reversionary interest" bugaboo—contemplation of death—present interest. *Trusts and estates*, v. 94, June 1955, p. 476-80.
- Freyburger, Walter D. How proposed regulations affect taxation of insurance transfers and death benefits. *Journal of taxation*, v. 5, July 1956, p. 44-6.
- Freyburger, Walter D. Tax problems relating to life insurance and annuity contracts. *Insurance law journal*, June 1955, p. 375-98.
- Glink, Ronald M. Transferee liability of life insurance beneficiary. *University of Illinois law forum*, v. 1955, Spring 1955, p. 168-73.
- Gordon, George Byron and Wriggins, James C. Life insurance and annuities. (In their *Understanding federal income, estate and gift taxes*, c1954, p. 49-67.)
- Harris, Robert C. Tax benefit from insurance transfer: when are you free from reversionary interest? *Journal of taxation*, v. 4, April 1956, p. 224-5.
- Hartman, William. Life insurance in estate planning. (In Georgia, University of, and others. *1954 estate planning and taxation institute*, p. 82-92.)
- Hawley, Joseph W. Personal life insurance and the 1954 estate tax. (Condensed from *Rocky mountain law review*, Feb. 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 25-38.
- Hilgedag, Raymond W. How to integrate life insurance into estate tax planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 703-34.)
- Hilgedag, Raymond W. Making deals for insurance income. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 1448-61.)
- Hinks, Richard E. Personal life insurance trusts. (Condensed from *Michigan state bar journal*, Aug. 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 12-19.
- Hoxie, David F. How to dispose of life insurance to avoid reversionary interest, hence taxing in estate. *Journal of taxation*, v. 5, Aug. 1956, p. 116-17.
- Hoxie, David F. Reversionary interest and contemplation of death under 1954 code. (In *1955 Taxation and estate planning symposium*, p. 42-51.)
- Kamens, Harold and Ancier, William A. Federal taxation of life insurance and annuities. (In *1955 Taxation and estate planning symposium*, p. 17-30.)

Taxation

- Appleman, Frank B. How to get tax benefit from new code treatment of life insurance and annuities. (In Texas society of certified public accountants. *New tax law in action*, c1956, p. 111-18.)
- Baldinger, Milton I. New case finds beneficiary of life insurance free of transferee liability. *Journal of taxation*, v. 3, Aug. 1955, p. 94-5.
- Bowman, Worth B. Effects of the internal revenue code of 1954 on individual taxpayers, annuities, and life insurance. (Address before High Point association of life underwriters, February 10, 1955) 16 typewritten pages.

INSURANCE, LIFE—Taxation—(Continued)

- Katz, Leon. Life insurance: tax treatment and planning. *Michigan state bar journal*, v. 35, March 1956, p. 85-99.
- Knecht, Lawrence G. Life insurance options and marital deduction. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 13-34.
- Lawthers, Robert J. Business buy-out agreements with life insurance under the new code. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 73-85.
- Lawthers, Robert J. Life-insurance proceeds subject to income tax. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 44-52.
- Lawthers, Robert J. Reverter or contemplation-of-death can kill tax advantage given insurance proceeds. *Journal of taxation*, v. 2, Jan. 1955, p. 20-2.
- Life insurance beneficiary's liability for unpaid income taxes of insured. *Columbia law review*, v. 55, Jan. 1955, p. 98-100.
- Lourie, George B. How to use insurance settlement options to get the marital deduction. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 139-78.)
- Mahon, James J., Jr., editor. Tax-free interest included in life insurance proceeds. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 79.
- Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving. Gifts of life insurance by the insured. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 247-64.) *Taxes—the tax magazine*, v. 33, April 1955, p. 299-307.
- Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving. Unexplored form of insurance trust. *Taxes—the tax magazine*, v. 34, July 1956, p. 494-500.
- Miller, Middleton. Insurance, annuities and other employee benefits from the executive's point of view. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 946-72. (University of Chicago—8th annual Federal tax conference)
- Moore, Thomas A. Uses of life insurance in estate planning. (In 1955 *Taxation and estate planning symposium*, p. 52-7.)
- Moorhead, E. T. Annuity and life income plans offered by charitable organizations. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 157-66.
- Morgan, Hugh J., Jr. Tax aspects of corporate business purchase agreements funded with life insurance. *Vanderbilt law review*, v. 9, Feb. 1956, p. 373-88.
- Pennish, John S., and Nathan, Robert B. Life insurance and annuities under the Internal Revenue code of 1954. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 634-59.)
- Phillips, Paul A. Changes made by the internal revenue code of 1954 with respect to the income tax treatment of life insurance, annuities and employees' trusts. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955, p. 116-24.)
- Post, Charles D. New Internal revenue code: taxation of life insurance and annuities. *American bar association journal*, v. 41, Feb. 1955, p. 129-32.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. 1956 *Tulane tax institute*, c1956, p. 467-675.)
- Rea, Howard W. Personal life insurance and the federal estate tax. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955, p. 19-46.)
- Savage, Toy D., Jr. Tax problems in connection with life insurance. *Virginia accountant*, v. 9, Oct. 1955, p. 4-12.
- Smith, J. Carlton. Key man uses of life insurance. Philadelphia, Pa., American college of life underwriters, c1956, 10p.
- Split-dollar life insurance. *L.R.B. & M. journal, Tax supplement*, v. 2, Feb. 15, 1956, 4p.

- Stark, Loren D. Taxation of life insurance proceeds. (In 1955 *Taxation and estate planning symposium*, p. 31-41.)
- Stern, Milton H. Insurance trusts. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 505-18.)
- Stutsman, Carl A., Jr. Estate taxation of life insurance. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 623-35.)
- Taft, Nathaniel B. Group life proceeds—a taxing problem. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 324-30.
- Waldo, C. Ives, Jr. Life insurance and annuities under the 1954 revenue code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 380-405.
- Wright, Flavel A. Use of life insurance in estate planning under the Internal revenue code of 1954. *Nebraska law review*, v. 34, March 1955, p. 459-71.
- Yohlin, Harry. Life insurance planning under the new revenue code. *Insurance law journal*, Jan. 1955, p. 7-19. *Taxes—the tax magazine*, v. 33, June 1955, p. 450-61.

INSURANCE, LOSS OF PROFITS

- See Insurance, Business interruption
Insurance, Profits

INSURANCE, MARINE

- Rodda, William H. Ocean marine insurance principles: Nature of inland marine insurance. (In his *Fire and property insurance*, 1956, p. 233-99.)

INSURANCE, MULTIPLE LINE

- Rodda, William H. Multiple line policies. (In his *Fire and property insurance*, 1956, p. 483-98.)

INSURANCE, MULTIPLE PERIL

- See Insurance, Multiple line

INSURANCE, PARTNERSHIP

- See Insurance, Life

INSURANCE, POWER PLANT

- Kulp, C. A. Power plant insurance. (In his *Casualty insurance*, ed. 3. c1956, p. 311-32.)

INSURANCE, PROFITS

- Clews, R. I. Loss of profits insurance; a practical approach. *Accountant* (Eng.), v. 133, July 23, 1955, p. 96-104.

INSURANCE, PROPERTY

- Rodda, William H. Fire and property insurance. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956, 563p.

INSURANCE, SELF

- Duncan, Wilbur S. Self-insurance. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 111-17.
- Liner, John. Self-insurance of group welfare plans. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 95-100.
- Loschen, Leslie R. Accounting aspects of self insurance programs. *Journal of accountancy*, v. 99, Jan. 1955, p. 50-5.

INSURANCE, SURETY AND FIDELITY

- Brandon, L. Knox. Bank fraud protection—the bankers blanket bond. *Auditgram*, v. 32, May 1956, p. 22-3, 26.
- Lafrentz, Arthur F. Relations of CPAs with surety companies. *Journal of accountancy*, v. 101, Feb. 1956, p. 51-5.
- Rodda, William H. Insuring against loss from crime. (In his *Fire and property insurance*, 1956, p. 404-30.)
- Surety association of America. How much honesty insurance? New York, Surety association of America, c1956, 15p.

INSURANCE, TRANSPORTATION

- Rodda, William H. Transportation insurance. (In his *Fire and property insurance*, 1956, p. 300-60.)

INSURANCE, UNEMPLOYMENT

- Commerce and industry association of New York. Practical guide to the unemployment insurance program for New York employers; blueprint of action to control unemployment insurance costs. New York, Commerce and industry association of New York, c1955. 35p.
- Major changes just made in unemployment insurance laws: present laws summarized. *Journal of taxation*, v. 3, Sept. 1955, p. 182-3.
- Mattersdorf, Gustav. Recent changes in the New York state unemployment insurance law. *New York certified public accountant*, v. 26, Aug. 1956, p. 494-501.
- Mushkin, Selma and Booth, Philip. Financing of unemployment, cash sickness and workmen's compensation insurance. *National tax journal*, v. 9, Sept. 1956, p. 203-31.
- Symposium on unemployment insurance. *Vanderbilt law review*, v. 8, Feb. 1955, p. 179-494.

INSURANCE, USE AND OCCUPANCY

See Insurance, Business interruption

INSURANCE ACCOUNTANTS' ASSOCIATION

- Proceedings of the fifteenth annual fall conference and business show, Boston, Mass., October 20, 21 and 22, 1954. H. Edward Hill, exec. sec. 104p.
- Proceedings of the sixteenth annual fall conference and business show, Washington, D.C., October 26, 27 and 28, 1955. H. Edward Hill, exec. sec. 117p.

INSURANCE ACCOUNTING AND STATISTICAL ASSOCIATION

- Proceedings, 1954. Kansas City, Mo., L. J. Hale, secretary, 1955. 525p.
- Proceedings, 1955. Kansas City, Mo., L. J. Hale, secretary, 1956. 552p.

INSURANCE AGENCIES

- From different viewpoints: Should accountants hold insurance agencies? *Accountants journal* (Eng.), v. 48, Nov. 1956, p. 315-16.

Accounting

- Agent's production records. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 68-70.)
- Ahlstrom, Hans G. Agency production and experience records. (In Insurance accountants association. *Proceedings* . . . 1955. p. 67-75.)
- Buque, E. J. Insurance brokers' accounting. *Accountant* (Eng.), v. 134, June 9, 1956, p. 642-6.

INSURANCE and economic theory. Pfeffer, Irving.

INSURANCE CLAIMS

- Dewey, Robert M., and Ryan, W. J. So, you have an insurance claim! *Retail control*, v. 25, Sept. 1956, p. 96-113.
- Stanley, A. D. Peter. Business interruption insurance claims. *Canadian chartered accountant*, v. 68, May 1956, p. 392-400.

INSURANCE COMPANIES

- Tierney, Paul E. Finance and insurance. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 149-53. (1955 conference proceedings)

Accounting

- Insurance accountants association. Proceedings of the fifteenth annual fall conference and business show, Boston, Mass., October 20, 21 and 22, 1954. H. Edward Hill, exec. sec. 104p.
- Insurance accountants association. Proceedings of the sixteenth annual fall conference and business show, Washington, D.C., October 26, 27 and 28, 1955. H. Edward Hill, exec. sec. 117p.
- Insurance accounting and statistical association. *Proceedings*, 1954. Kansas City, Mo., L. J. Hale, secretary, 1955. 525p.
- Insurance accounting and statistical association. *Proceedings*, 1955. Kansas City, Mo., L. J. Hale, secretary, 1956. 552p.

- Kyllo, E. T. Approach to electronics. (In Insurance accountants association. *Proceedings* . . . 1954. p. 31-40.)

Auditing

- Blough, Carman G., editor. Independent audits of insurance companies. (Accounting and auditing problems) *Journal of accountancy*, v. 101, May 1956, p. 65-6.
- Brophy, James J. Independent audits for insurance companies. *Journal of accountancy*, v. 101, June 1956, p. 29-33.
- Mangoba, Gloria Bailon. Primer on the examination of a non-life insurance company. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 261-75.
- New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.
- Texas society of certified public accountants. Examination of Texas-chartered insurance company financial statements by independent certified public accountants. Dallas, Texas, Texas society of certified public accountants, February 15, 1956. 26p.
- Texas society of certified public accountants. Letter dated January 30, 1956 regarding the audit of Texas-chartered insurance companies. Dallas, Texas, Texas society of certified public accountants. various paging.

Commissions

- Commission accounting. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 220-34.)

Reports and statements

- Glennon, Joseph R. Public accountant looks at the annual statement. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 411-14.)

Taxation

- See also Insurance companies, Life—Taxation
- Brunstrom, Irving V. Taxation of life insurance—where do we stand now? *Nebraska law review*, v. 35, Jan. 1956, p. 376-89.

INSURANCE COMPANIES, ACCIDENT AND HEALTH**Accounting**

- Premium billing by punch card. (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 27-37.)

Auditing

- New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

Internal audit and control

- Swanson, Carl G. Internal control and internal audit. (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 25-7.)

INSURANCE COMPANIES, AUTOMOBILE CASUALTY

See Insurance companies, Casualty

INSURANCE COMPANIES, CASUALTY**Accounting**

- Accounting problems of fire and casualty companies. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 304-436.)
- Insurance accounting and statistical association. Fire and casualty sessions. (In its *Proceedings*, 1955. p. 302-75.)

Auditing

- New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

INSURANCE COMPANIES, CASUALTY—Auditing—(Continued)

Pineda, Eriberto S. Income accounts of a fire and casualty insurance company. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 28-32.)

Texas society of certified public accountants. Certain auditing procedures applicable to fire, marine and casualty insurance companies. (In its *Examination of Texas-chartered insurance company financial statements by independent certified public accountants*. Feb. 15, 1956. p. 17-21.)

Statistics

National underwriter company. 1956 Argus casualty and surety chart; financial statements, operating reports and underwriting results, compiled from special reports from companies and official reports to the State insurance departments. ed. 57. Cincinnati, Ohio, National underwriter company, c1956. 160p.

INSURANCE COMPANIES, FIRE**Accounting**

Accounting problems of fire and casualty companies. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 304-436.)

Insurance accounting and statistical association. Fire and casualty sessions. (In its *Proceedings*, 1955. p. 302-75.)

Auditing

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

Pineda, Eriberto S. Income accounts of a fire and casualty insurance company. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 28-32.)

Texas society of certified public accountants. Certain auditing procedures applicable to fire, marine and casualty insurance companies. (In its *Examination of Texas-chartered insurance company financial statements by independent certified public accountants*. Feb. 15, 1956. p. 17-21.)

INSURANCE COMPANIES, FRATERNAL**Accounting**

Insurance accounting and statistical association. Fraternal sessions. (In its *Proceedings*, 1955. p. 434-6.)

Auditing

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

INSURANCE COMPANIES, LIFE

Day, J. Edward and Melnikoff, Meyer. Variable annuity as a life insurance company product. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 45-56.

Porterfield, James T. S. Life insurance stocks as investments. Stanford, Calif. Stanford university, Graduate school of business, c1956. 106p. (*Business research series no. 9*)

Volk, Harry J., and Allsopp, Thomas. Life insurance company organization. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 13-34.

Accounting

Bradshaw, M. E. Accounting for life insurance companies. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 291-6.

Dotts, R. D. Case history—Univac system. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 22-4, 41.

General ledger accounting on punched cards. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 30-9.)

Holsinger, Dan. Accounting method of the State life insurance company. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 39-43.)

Life sessions. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 199-303.)

Williams, T. K. Life insurance accounting. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 30-6, 67.

Auditing

Chapin, Henry S. Audit of a life insurance company by independent public accountants. *New York certified public accountant*, v. 26, Sept. 1956, p. 537-42.

Mallon, Edward J. State insurance departments' examinations of a life insurance company. *New York certified public accountant*, v. 26, Sept. 1956, p. 527-30.

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

Texas society of certified public accountants. Certain auditing procedures applicable to life insurance companies. (In its *Examination of Texas-chartered insurance company financial statements by independent certified public accountants*. Feb. 15, 1956. p. 15-16.)

Internal auditing

Burgess, Thomas, Jr. Internal auditing as applied in a life insurance company. *New York certified public accountant*, v. 26, Sept. 1956, p. 531-6.

Taxation

Brunstrom, Irving V. Taxation of life insurance—where do we stand now? *Nebraska law review*, v. 35, Jan. 1956, p. 376-89.

Commerce clearing house, inc. Taxation of life insurance companies; (H.R. 7201 as signed by the President on March 13, 1956); Senate finance committee report on H.R. 7201; Full text of the law. Chicago, Ill., Commerce clearing house, inc., c1956. 31p.

Gow, R. B. Taxation position of an ordinary life assurance office. *Accountants journal* (Eng.), v. 47, Feb. 1955, p. 48-9.

United States. House of representatives. Committee on ways and means. Taxation of life insurance companies; report . . . by the Subcommittee on taxation of life insurance companies. Washington, D.C., Government printing office, 1955. 57p.

INSURANCE COMPANIES, MARINE**Auditing**

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

Texas society of certified public accountants. Certain auditing procedures applicable to fire, marine and casualty insurance companies. (In its *Examination of Texas-chartered insurance company financial statements by independent certified public accountants*. Feb. 15, 1956. p. 17-21.)

INSURANCE COMPANIES, MULTIPLE LINE**Auditing**

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

INSURANCE COMPANIES, SURETY AND FIDELITY**Auditing**

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

INSURANCE COMPANIES, SURETY AND FIDELITY—(Continued)**Statistics**

National underwriter company. 1956 Argus casualty and surety chart; financial statements, operating reports and underwriting results, compiled from special reports from companies and official reports to the State insurance departments. ed. 57. Cincinnati, Ohio, National underwriter company, c1956. 160p.

INSURANCE COMPANIES, TITLE**Auditing**

New York (state). Insurance department. Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. 7v. New York, New York state insurance department.

INSURANCE LOANS

Davis, Alfred B. Hazard of insurance loans affected by tax liens. *Bulletin of the Robert Morris associates*, v. 38, June 1956, p. 335-6.

INSURANCE POLICIES

Coe, Cecil E. Public accountant looks at the client's insurance policies. *National public accountant*, v. 6, Feb. 1956, p. 5-12.

Harris, Robert C. Tax benefit from insurance transfer: when are you free from reversionary interest? *Journal of taxation*, v. 4, April 1956, p. 224-5.

INSURANCE PREMIUMS

Blough, Carman G., editor. Insurance premiums financed through bank. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Oct. 1956, p. 61.

Elimination of the "premium payment" test in the estate taxation of life insurance proceeds. *American bar association journal*, v. 41, Feb. 1955, p. 174-6.

Premium billing by punch card. (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 27-37.)

INSURANCE PROCEEDS

Elimination of the "premium payment" test in the estate taxation of life insurance proceeds. *American bar association journal*, v. 41, Feb. 1955, p. 174-6.

Hoxie, David F. Reversionary interest and contemplation of death under 1954 code. (In *1955 Taxation and estate planning symposium*. p. 42-51.)

Lawthers, Robert J. Reverter or contemplation-of-death can kill tax advantage given insurance proceeds. *Journal of taxation*, v. 2, Jan. 1955, p. 20-2.

Merritt, Robert L. Taxation of proceeds of use and occupancy, or business interruption, insurance. *Taxes—the tax magazine*, v. 33, June 1955, p. 430-44.

Stark, Loren D. Taxation of life insurance proceeds. (In *1955 Taxation and estate planning symposium*. p. 31-41.)

Taft, Nathaniel B. Group life proceeds—a taxing problem. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 324-30.

INSURANCE TRUSTS

See Trusts—Insurance

INSURANCE UNDERWRITERS

See Underwriters

INTANGIBLE ASSETS

See Assets—Intangible

INTANGIBLE drilling deduction. Miller, Kenneth G.**INTANGIBLES** in business combinations. Werntz, William W.**INTEGRATED DATA PROCESSING**

See also Mechanical devices—Data processing

American management association. Establishing an integrated data-processing system; blueprint for a company program. New York, American man-

agement association, c1956. 183p. (*Special report no. 11*)

Boardman, Lansdale. What it means to integrate data processing. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1191-8.

Bower, Gordon. Relationship of the machine accountant to automated data processing. *Journal of machine accounting systems and management*, v. 7, Jan. 1956, p. 9-10, 15.

Brown, Harry S. Integrated data processing. *Cost and management (Canada)*, v. 30, Sept. 1956, p. 312-18.

Brown, Harry S. Review of integrated data processing equipment. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 421-7.

Brown, R. Hunt. Office automation; integrated and electronic data processing. New York, Automation consultants, inc., c1955. 283p.

Campbell, Howard A. Integrated data processing. *Auditgram*, v. 32, Oct. 1956, p. 10, 12-15.

Ernst and Ernst. Appraisal of electronic business applications. *Canadian journal of accountancy*, v. 5, Sept. 1956, p. 191-218; v. 6, Dec. 1956, p. 17-43.

Gilmore, R. M. Automatic data processing—concept and application. *Journal of machine accounting systems and management*, v. 6, Sept. 1955, p. 3, 5-6, 16.

Goldberg, Richard H. Punched-tape methods—a new look in office procedures. *New York certified public accountant*, v. 25, Sept. 1955, p. 524-7.

Good planning integrates order processing for better customer service; here's how Scott paper eases strain on production planning, gets faster deliveries, produces accurate daily sales analyses for top management. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 69-72, 74.

Gregory, Robert H. Computers and accounting systems. *Accounting research (Eng.)*, v. 6, Jan. 1955, p. 38-48.

Hoffman, D. G. What is integrated data processing? *Journal of machine accounting systems and management*, v. 6, Nov. 1955, p. 7, 9, 17.

Kircher, Paul. Integration of data-processing requirements and the design of electronic equipment. *Controller*, v. 24, March 1956, p. 107-10.

Kozmetsky, George and Kircher, Paul. Integrated business systems; Mathematical model for an integrated data system. (In their *Electronic computers and management control*. 1956. p. 169-89; 275-89.)

McBrier, C. Robert. Streamlining office operations. *Retail control*, v. 25, Sept. 1956, p. 44-60.

Mann, Alan O. Approach to integrated data processing and control. (In American management association. *Controlling office production*. c1955. p. 49-63.)

Mann, Alan O. Philosophy of integrated data processing. *Systems and procedures*, v. 7, Nov. 1956, p. 2-7.

Moore, Francis E. Equipment available for integrated data processing. *L.R.B. & M. journal*, v. 37, July-Sept. 1956, p. 1-13.

Moore business forms, inc. Automated data processing; the continuous and integrated operation of data processing using automatic machines. Niagara Falls, N.Y., Moore business forms, inc. (no date) 119p.

Place, Kenneth M. What is integrated data processing? *Canadian chartered accountant*, v. 68, June 1956, p. 471-6.

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

Ream, Norman J. Electronic data processing and the accounting and finance functions. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 31-9.

Reynolds, Earl W. Integrated data processing. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 7-10.

Richards, Lois Stohr. Common language and case histories. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 4-7, 30.

Sanekoff, Robert. Electronics in integrated data processing. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 9, 30.

INTEGRATION AND CORRELATION OF TAXES

See Taxation, United States—Integration and correlation

INTERAMERICAN ACCOUNTING CONFERENCE

Report of delegation representing the American institute of accountants at the third Interamerican accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954. various paging.

INTEREST

- Bardes, Philip, and others. Interest, taxes, and charitable contributions. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 6.)
- Botts, Ralph R., and Garlock, Fred L. Interest rates charged on installment purchases. *Accounting review*, v. 30, Oct. 1955, p. 607-16.
- Carrood, Kenneth and Handman, Stanley H. Non-deductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.
- Friedberg, Edwin P., and Adelson, Robert. How to cut individuals' income from interest. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1485-1506.)
- Kingsolver, Jack D. Contributions, interest, taxes and medical deductions. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 66-76.)
- Nolan, F. E. Note on interest, depreciation and economic choice. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 1-8.
- Seltzer, Lawrence H. Interest as a source of personal income and tax revenue. New York, National bureau of economic research, inc., 1955. various paging. (*Occasional paper* 51)

INTEREST as a source of personal income and tax revenue. Seltzer, Lawrence H.

INTEREST DURING CONSTRUCTION

Hatch, A. W. Interest during construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 316-32.)

INTERESTING centenary; the history of the Faculty of actuaries in Scotland: 1856-1956. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 76-8.

INTERGOVERNMENTAL fiscal relations. (In National tax association. *Proceedings* . . . 1954. p. 10-47.)

INTERIM AUDITS

See Auditing—Interim audits

INTERIM report draft. Counting house publishing company.

INTERIM REPORTS

See Statements, Financial—Interim

INTERNAL audit and control of a purchasing department. Institute of internal auditors.

INTERNAL audit program is more than a system of routine checks. *Savings and loan news*, v. 77, Nov. 1956, p. 34-9.

INTERNAL AUDITING

- Albert, Warren M. Systems and procedures—the good right arm of internal auditing. *Internal auditor*, v. 12, March 1955, p. 45-9.
- Barton, Harold C. Utilization of internal auditing by the General accounting office. *Internal auditor*, v. 12, Sept. 1955, p. 26-9.
- Burke, Roy E. Viewpoint of the public accountant. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 52-61.)
- Campbell, L. E. Responsibility of the internal auditor for procedures. *Accounting review*, v. 30, Jan. 1955, p. 86-8.

- Child, Arthur J. E. Management appraisal of internal auditing. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 73-80.)
- Child's guide to internal auditing. *Internal auditor*, v. 13, June 1956, p. 57-9.
- Cobb, Herbert C. M. Internal auditing as an aid to better management. *Internal auditor*, v. 13, Sept. 1956, p. 76-81.
- Crow, O. Ruffin. Organization for audit. *Internal auditor*, v. 13, March 1956, p. 70-4.
- Cunningham, Earle H. Need for college courses in internal auditing. *Accounting review*, v. 30, Jan. 1955, p. 51-7.
- Davies, M. B. T. Objectives of internal auditing. *Accounting review*, v. 31, April 1956, p. 227-33.
- Dawson, David J. New look in internal auditing. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 383-9.) *Internal auditor*, v. 12, Dec. 1955, p. 41-7.
- Estes, O'Ferrell. Audit of operations. *Internal auditor*, v. 13, Dec. 1956, p. 6-10.
- Fitzpatrick, G. A. Internal auditing assistance to factory management. *Internal auditor*, v. 12, June 1955, p. 30-6.
- French, James P. Growing importance of internal auditing. *Canadian chartered accountant*, v. 66, Jan. 1955, p. 18-22.
- Ghesquiere, Charles J. Democratic internal auditing. *Internal auditor*, v. 12, Sept. 1955, p. 30-6.
- Gilchrist, W. R. What's new in internal auditing. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 37-40.)
- Hansen, R. T. Operational audits pay off. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 464-71.)
- Haslett, John W. Relationship of internal auditing to methods and systems. *Internal auditor*, v. 12, March 1955, p. 38-45.
- Haun, Robert D. Broad vs. narrow concepts of internal auditing and internal control. *Accounting review*, v. 30, Jan. 1955, p. 114-18.
- Holmes, Arthur W. Internal auditing; internal control; fraud. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 75-109.)
- Institute of internal auditors. Bibliography of internal auditing to December 31, 1955. New York, Institute of internal auditors, c1956. 107p.
- Institute of internal auditors. Internal auditing and electronic data-processing machines. New York, Institute of internal auditors, c1956. 19p.
- Institute of internal auditors. Internal auditing for profit; addresses presented at the fourteenth annual conference, May 15, 16 and 17, 1955. New York, Institute of internal auditors, 1955. 74p.
- Institute of internal auditors. Promoting professional progress; addresses presented at the fifteenth annual conference, May 13, 14, 15, 16, 1956; Thurston award paper for 1956. New York, Institute of internal auditors, 1956. 93p.
- Internal auditing—a career. *Internal auditor*, v. 13, June 1956, p. 60-1.
- Jerome, Wm. Travers, III. Place of internal auditing in college curriculums. *Internal auditor*, v. 12, June 1955, p. 23-9.
- Judge, E. N. Internal audit. *Internal auditor*, v. 12, Sept. 1955, p. 15-21.
- Kent, Arthur H. Development and application of a new concept of internal auditing. *California certified public accountant*, v. 23, May 1956, p. 13-20.
- Kent, Arthur H. New internal auditing and the need for specialized preparatory training. *Accounting review*, v. 30, Oct. 1955, p. 638-44. *National public accountant*, v. 6, June 1956, p. 21-4.
- Kimball, Herbert G. Auditing the planning activity. *Internal auditor*, v. 13, March 1956, p. 51-8.
- Kimball, Herbert G. Extending the scope of one company's practice of internal auditing. *Internal auditor*, v. 12, March 1955, p. 50-3.
- Knight, R. L. Internal audit aspect of the General electric training program. *Internal auditor*, v. 13, June 1956, p. 30-9.

INTERNAL AUDITING—(Continued)

- Kronemyer, Robert E. Legal aspects of internal auditing in the United States of America. *Internal auditor*, v. 13, March 1956, p. 60-9.
- Landry, Charles B. Internal auditing as related to the Audit division, Commodity stabilization service, U. S. Department of agriculture. *Internal auditor*, v. 12, Sept. 1955, p. 22-5.
- Lennon, Frank W. Internal auditing viewed in its proper perspective. *Office*, v. 43, Jan. 1956, p. 109, 235.
- Lennon, Frank W. What accountants and management should know of internal auditing of tomorrow. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 17-26.)
- Lieberman, Henry. Internal auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 186-91.)
- Marien, A. E. College courses in internal auditing; views of an institutional practitioner. *Collegiate news and views*, v. 10, Oct. 1956, p. 7, 9.
- Mautz, R. K. Internal auditing. (In his *Fundamentals of auditing*. c1954. p. 337-51.)
- Mitchell, Charles L. Criteria of a profession. (Sixth annual Thurston award paper) (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 87-93.) *Internal auditor*, v. 13, March 1956, p. 6-11.
- Morrison, Lloyd F. Outsider looks at internal auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 63-74.)
- National industrial conference board. Executives in survey of business practices report on: Internal auditing procedures. *Conference board business record*, v. 12, May 1955, p. 190-5.
- Nichols, C. J. How much internal auditing is enough? (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 458-63.)
- Nicholson, Frank B. Management viewpoint of internal auditing status in the company organization. *Internal auditor*, v. 13, June 1956, p. 61-5.
- Parker, J. B. Viewpoint of the internal auditor. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 45-51.)
- Peloubet, Sidney W. Research for broader audit fields. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 19-26.)
- Proctor, William G. Audit scope depends on point of view. *Internal auditor*, v. 12, March 1955, p. 61-5.
- Project report of the 1954 Task committee on internal auditing education. *Accounting review*, v. 30, Jan. 1955, p. 58-69.
- Strobel, Orlando N. Internal auditing. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1, 1956. 4p. (*Special bulletin 1956E*)
- Symes, H. R. Effects of electronic machines on internal auditing. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 325-33.)
- Symes, H. R. Innovations in auditing reports. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 472-89.)
- Taylor, H. Ransom. Effectiveness of internal auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 51-8.)
- Ten fundamental concepts of internal auditing. *Internal auditor*, v. 12, Sept. 1955, p. 37-40.
- Titus, George F. Internal auditing. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 13-16. *Cooperative accountant*, v. 8, Winter 1955, p. 34-6.
- Windham, Horace F. Importance of internal auditing in retailing. *Retail control*, v. 24, March 1956, p. 5-9.

Australia

- Harris, H. W. Modern developments in internal auditing. *Australian accountant*, v. 25, April 1955, p. 150-4.

Great Britain

- Association of certified and corporate accountants. Modern approach to internal auditing. London, Association of certified and corporate accountants, July 1955. 17p.
- Davies, J. O. Audit report. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 622-5.

Philippine Islands

- Javier, Alberto P. Internal auditing: a management tool. *Accountants' journal* (P.I.), v. 6, March 1956, p. 25-8.

Relation to accountants

- Adrean, Vernon L., Jr. Cooperation between public accountants and internal auditors. *Arthur Young journal*, v. 3, Oct. 1955, p. 41-8. *Cooperative accountant*, v. 9, Spring 1956, p. 9-14.
- Alexander, Osa F. Cooperation between the independent auditor and the accounting staff. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 103-12.)
- Burke, Roy E. Viewpoint of the public accountant. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 52-61.)
- Kaplan, Morton S. Internal auditor and the independent public accountant; a study in relationship and contrasts. *Accounting seminar*, v. 10, May 1956, p. 35-42.
- Kent, Arthur H. Development and application of a new concept of internal auditing. *California certified public accountant*, v. 23, May 1956, p. 13-20.
- Lennon, Frank W. Development of internal auditing and its relation to the public accountant. (In Ohio state university. College of commerce and administration. *Proceedings* . . . Institute on accounting . . . 1955. p. 51-60.) *Ohio certified public accountant*, v. 14, Summer 1955, p. 112-18.
- Massopust, R. H. Coordination of internal and external auditing at interim and yearend. *Internal auditor*, v. 13, Dec. 1956, p. 60-5.
- Matthews, Thomas. Relationship between the internal auditor and the independent C.P.A. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 53-7.)
- Nolin, Joseph H. Cooperation, unlimited. (Address before joint meeting of the Hotel accountants association of Atlantic City and Philadelphia) New York, Horwath and Horwath (1955). 9 mimeo. pages.
- Parker, J. B. Viewpoint of the internal auditor. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 45-51.)
- Pile, William E. Human relations between the internal auditor and the public accountant. *Internal auditor*, v. 12, June 1955, p. 53-5.
- Wade, Albert L. Internal control as an aid to more effective external audits. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 139-46.)
- Willson, Robert H. Internal audit as an aid to external audit. *New York certified public accountant*, v. 25, Oct. 1955, p. 590-4.

INTERNAL auditing—a career. *Internal auditor*, v. 13, June 1956, p. 60-1.

INTERNAL auditing and electronic data-processing machines. Institute of internal auditors.

INTERNAL AUDITING COURSES

See Accounting courses

INTERNAL AUDITING DEPARTMENT

- Alspach, H. E. Organization and administrative policies of an internal audit department. *Internal auditor*, v. 12, March 1955, p. 17-28.
- Broeksma, Cornelius. Organization of an internal auditing department. *Internal auditor*, v. 12, Sept. 1955, p. 77-83.
- Buetow, Herbert P. What management expects of the internal auditing department. *Internal auditor*, v. 13, March 1956, p. 44-50.

INTERNAL AUDITING DEPARTMENT—(Continued)

- Bunce, G. D. Auditing for management—a constructive service provided by the internal audit department. *Accountant* (Eng.), v. 134, April 14, 1956, p. 394-6.
- Crow, O. Ruffin. Organization for audit. *Internal auditor*, v. 13, March 1956, p. 70-4.

INTERNAL auditing for profit. Institute of internal auditors.**INTERNAL AUDITORS**

- Broeksma, C. For internal auditors only. *Internal auditor*, v. 12, June 1955, p. 37-44.
- Brown, A. A. Internal auditor and the operations research team. (In *Institute of internal auditors. Internal auditing for profit*, 1955, p. 59-61.)
- Campbell, L. E. Responsibility of the internal auditor for procedures. *Accounting review*, v. 30, Jan. 1955, p. 86-8.
- Cliffe, Frank B. Some personal qualifications that management expects the internal auditor to have. *Internal auditor*, v. 12, March 1955, p. 66-70.
- Cooper, F. A. Opportunity unlimited. *Internal auditor*, v. 12, March 1955, p. 54-60.
- Cunningham, Earle H. Responsibilities of the internal auditor. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955, p. 491-513.)
- Holland, Ray L. Audit of a punched card accounting installation. *Internal auditor*, v. 13, March 1956, p. 20-5.
- Institute of internal auditors. Suggested revision of the Statement of responsibilities of the internal auditor. (In its *Promoting professional progress*, 1956, p. 59-61.)
- Johnson, Elmer. Becoming more than just a competent technician. *Internal auditor*, v. 13, March 1956, p. 12-19.
- Kelly, Edward J. Education and training of the internal auditor. *Internal auditor*, v. 12, Dec. 1955, p. 69-72.
- Kent, Arthur H. New internal auditing and the need for specialized preparatory training. *Accounting review*, v. 30, Oct. 1955, p. 638-44.
- Kent, Arthur H. Revised statement of responsibilities of the internal auditor. (In *Institute of internal auditors. Promoting professional progress*, 1956, p. 47-57.)
- Knight, R. L. Internal audit aspect of the General electric training program. *Internal auditor*, v. 13, June 1956, p. 30-9.
- Kronemyer, Robert E. Legal aspects of internal auditing in the United States of America. *Internal auditor*, v. 13, March 1956, p. 60-9.
- Kulle, Carlton D. Human relations between the internal auditor and those being audited. *Internal auditor*, v. 12, June 1955, p. 51-3.
- Merritt, Edwin, Jr. Human relations and the internal auditor relations with management. *Internal auditor*, v. 12, June 1955, p. 56-8.
- Mitchell, Charles L. Criteria of a profession. *Internal auditor*, v. 13, March 1956, p. 6-11.
- Palmer, R. E. Changing role of the internal auditor. *Accountants journal* (Eng.), v. 47, Oct. 1955, p. 279-82. *Canadian journal of accountancy*, v. 5, March 1956, p. 77-82.

INTERNAL CONTROL

- Bevis, Donald J. Audit programs and internal control. *Journal of accountancy*, v. 99, June 1955, p. 46-50.
- Forster, Ashley. Nature and scope of internal control. *Internal auditor*, v. 12, Dec. 1955, p. 48-67.
- Ganter, R. L. Internal control applications. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1956*, p. 27-45.)
- Graydon, Frank D. Internal control in small offices. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 17-25.)
- Hanle, E. J. Internal control—common misconceptions. (In Insurance accounting and statistical association. *Proceedings*, 1954, p. 407-8.)

- Haun, Robert D. Broad vs. narrow concepts of internal auditing and internal control. *Accounting review*, v. 30, Jan. 1955, p. 114-18.
- Holmes, Arthur W. Internal auditing; internal control; fraud. (In his *Auditing principles and procedure*, ed. 4, 1956, p. 75-109.)
- Johnson, Arnold W. Internal check and control; Internal control questionnaire. (In his *Principles of auditing*, c1955, p. 48-75; 368-91.)
- Lasser, J. K. Reports on studies of the internal controls. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956, Part 3, p. 20-46.)
- McMillan, E. D. Evaluation of internal control. *Internal auditor*, v. 13, Dec. 1956, p. 37-48.
- Mautz, R. K. Review of internal control; Internal control and the audit program. (In his *Fundamentals of auditing*, c1954, p. 91-111; 307-24.)
- Merrill, Walter W. Internal control and system design. *Systems and procedures quarterly*, v. 7, Feb. 1956, p. 8-9.
- Morgan, Frederick C. Internal control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956, p. 161-5.)
- National consumer finance association. Internal control procedure—prevention and detection of fidelity losses. Washington, D.C., National consumer finance association (1954). 33p.
- Neuner, John J. W., and Neuner, Ulrich J. Internal check—inventories, expenses, and payrolls . . . cash, accounts receivable, and securities. (In their *Accounting systems*, ed. 2, 1955, p. 175-206; 253-78.)
- Nicholson, Frank B. Internal control by effective reports. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956, Part 4, p. 59-66.)
- Overby, Margaret B. Internal check and control. *Woman C.P.A.*, v. 18, Oct. 1956, p. 4-8.
- Parker, J. B. Viewpoint of the internal auditor. (In Texas, Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference . . . 1951*, p. 45-51.)
- Peloubet, Sidney W. Research for broader audit fields. (In *Institute of internal auditors. Internal auditing for profit*, 1955, p. 19-26.)
- Planthaber, William J. Internal control . . . from the viewpoints of the independent certified public accountant and management. *Texas certified public accountant*, v. 26, May 1955, p. 5-8.
- Recht, Joseph. Internal control and the interim audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956, Part 2, p. 231-6.)
- Review of internal controls and treatment of weaknesses. (Digest of papers presented at the Managers' convention, Hot Springs, Virginia, June 20-22, 1955) *Arthur Young journal*, v. 3, Oct. 1955, p. 31-40.
- Southard, C. Harold. Planning and control for internal operation. *Internal auditor*, v. 13, June 1956, p. 45-9.
- Sparks, George C., Jr. Look at internal control. *Woman C.P.A.*, v. 18, Aug. 1956, p. 14-17.
- Sprague, William D. Fraud, the accountant, and internal control. *Journal of accountancy*, v. 100, Sept. 1955, p. 34-9.
- Sprague, William D. Testing the adequacy of internal control. (*The*) *Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 18-31. *Journal of accountancy*, v. 101, March 1956, p. 49-55.
- Stettler, Howard F. Internal control; Internal control questionnaire. (In his *Auditing principles*, 1956, p. 33-54; 649-62.)
- Wade, Albert L. Internal control as an aid to more effective external audits. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 139-46.)

Australia

- Drew, Ross, Miles, J. N., and Tidex, J. W. Basis of auditing—appraisal of internal control—a consideration of various techniques. (Paper presented at the Blue Mountains congress, July 13-15, 1956) Sydney, Australia, Australian chartered accountants research society, 14p. *Chartered accountant in Australia*, v. 27, Sept. 1956, p. 131-42.

INTERNAL CONTROL—Australia—(Continued)

- Flook, E. L., Summerson, E. D., and Wylie, R. M. Audit programme for internal control. *Irish accountant and secretary*, v. 20, Nov. 1955, p. 165-6, 168.
- Flook, E. L., Summerson, E. D., and Wylie, R. M. Internal control and the audit system. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 79-95.
- Waddell, R. R. Common deficiencies in internal control. *Chartered accountant in Australia*, v. 26, Oct. 1955, p. 187-97.

Great Britain

- McMillan, E. D. Evaluation of internal control. *Accountant* (Eng.), v. 134, April 7, 1956, p. 376-81.

New Zealand

- Gilkison, W. S. Aspects of internal control. *Accountants' journal* (N.Z.), v. 34, Oct. 1955, p. 113-15.
- New Zealand society of accountants. Accounting practice and procedure committee. Internal check: the use of questionnaires. *Accountants' journal* (N.Z.), v. 34, Jan. 1956, p. 231-4.
- Perkins, C. H. Trends in New Zealand auditing practice. *Accountants' journal* (N.Z.), v. 34, March 1956, p. 282-5; April 1956, p. 325-9.
- Savage, E. F. Internal control and the auditor. *Accountants' journal* (N.Z.), v. 33, June 1955, p. 362-8.

INTERNAL control procedure. National consumer finance association.**INTERNAL REVENUE CODE—1954**

- Atkeson, Thomas C. Tax equity and the new revenue act. *Accounting review*, v. 31, April 1956, p. 194-203.
- Barker, Richard B. Internal revenue code of 1954 and state income tax administration. (In National tax association. *Proceedings* . . . 1954. p. 402-10.)
- Berlfein, Harold M. Tax saving highlights under the 1954 Internal revenue code. *Hadley service bulletin*, Dec. 1955, p. 1, 4, 6.
- Bittker, Boris I. Tax policy aspects of the code. *New York university law review*, v. 30, Feb. 1955, p. 227-34.
- Blake, Matthew F. Re-examination of the 1954 revenue code: Compensation through employee benefit plans. *Journal of accountancy*, v. 102, Sept. 1956, p. 40-6.
- Boydston, Frank W., and Patton, Eugene J. Comments on the 1954 revenue code. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 1-4.)
- Callaghan and company. What is the section in the revenue code of 1954; find it at a glance. Chicago, Ill., Callaghan and co. (1955). 21p.
- Carson, A. B. New internal revenue act and the prosperity of the economy. *Accounting review*, v. 31, July 1956, p. 349-57.
- Comments on selected sections of the 1954 Internal revenue code—a symposium. *St. John's law review*, v. 29, May 1955, p. 328-45.
- Commerce clearing house, inc. Income, estate and gift tax provisions Internal revenue code of 1954 as amended to November 15, 1955. Chicago, Ill., Commerce clearing house, inc., c1955. 640p.
- Crockett, Joseph P. Principal changes made in the Internal revenue code of 1954. (In his *Federal tax system of the United States*, 1955. p. 253-67.)
- Darrell, Norris. Internal revenue code of 1954—a striking example of the legislative process in action. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 1-34.)
- Darrell, Norris. 1954 Internal revenue code—one year later—a general review. *Tax executive*, v. 8, Jan. 1956, p. 23-31.
- Denver, University of, and others. Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in collaboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.

- DeWind, Adrian W. Technical appraisal of the Internal revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 40-8.
- Dwan, Ralph H. Internal revenue code of 1954: legislative and administrative techniques. *Minnesota law review*, v. 39, June 1955, p. 819-35.
- Gemmill, Kenneth W. Appraisal of the Internal revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 36-9.
- Glazier, Louis J., Kossar, Bernard R., and Murphy, Joseph Hawley. View of the new tax law. *Syracuse law review*, v. 6, Fall 1954, p. 45-69.
- Groman, Arthur. Procedural changes in the 1954 revenue code—part II. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 849-62.)
- Hughes, Abner E. Re-examination of the 1954 code: Other income, capital gains and losses. *Journal of accountancy*, v. 102, Dec. 1956, p. 42-8.
- Hurst, Kenneth. Re-examination of the 1954 code: Some tax aspects of other deductions. *Journal of accountancy*, v. 102, Dec. 1956, p. 48-52.
- Janin, Harry. Re-examination of the 1954 revenue code: Partners and partnerships. *Journal of accountancy*, v. 102, Sept. 1956, p. 47-52.
- Johnson, Malcolm and Breckinridge, John S., Jr. Internal revenue code of 1954. (In Insurance accountants association. *Proceedings* . . . 1954. p. 63-83.)
- Jones, Joseph M. Impact of the new tax code. *Tax executive*, v. 7, Jan. 1955, p. 19-29.
- Kobak, James B. What does the new tax law offer business? *Advertising agency and advertising and selling*, v. 47, Oct. 4, 1954, p. 76, 108.
- Lanigar, Mary E. Re-examination of the 1954 revenue code: Estate and trust income. *Journal of accountancy*, v. 102, Oct. 1956, p. 37-42.
- Mahon, James J., Jr., editor. Working with the new tax code; selected comments from the Journal of accountancy's monthly Tax clinic. New York, American institute of accountants, 1955. 71p.
- Meiklejohn, Alvin J., Jr. Background of the Internal revenue code. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 7-14.)
- Mintz, Seymour S., and Mullens, Richard A. Review of the year's developments under the 1939 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 1-41.)
- Palm, Arthur O. Re-examination of the 1954 revenue code: Net operating losses. *Journal of accountancy*, v. 102, Nov. 1956, p. 59-67.
- Peavy, Waymon G. Re-examination of the 1954 Internal revenue code: Corporate organizations and reorganizations. *Journal of accountancy*, v. 102, Aug. 1956, p. 35-40.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Prentice-Hall, inc. Round-up tax benefits under the new law; concise explanation of the Internal revenue code of 1954. New York, Prentice-Hall, inc., c1954. 48p.
- Richardson, Mark E. Re-examination of the 1954 Internal revenue code: Dividends and stock redemptions. *Journal of accountancy*, v. 102, Aug. 1956, p. 49-57.
- Rosenfeld, Donald T. Procedural changes in the 1954 revenue code—part I. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 831-48.)
- Silverstein, Leonard L. Introduction to the Internal revenue code of 1954. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 7-29.)
- Smith, Dan Throop. Internal revenue code of 1954. (In National tax association. *Proceedings* . . . 1954. p. 208-16.)
- Southern California, University of. School of law. Tax institute on the Internal revenue code of 1954; major tax problems of 1955. Albany, N.Y., Matthew Bender and co., inc., 1955. 880p.

INTERNAL REVENUE CODE—1954—(Continued)

Sugarman, Norman A. Anniversary appraisal of the internal revenue code of 1954. (In Tulane university. 1956 *Tulane tax institute*. c1956. p. 42-129.)

United States. Joint committee on internal revenue taxation. Summary of the new provisions of the internal revenue code of 1954 (H.R. 8300); as agreed to by the conferees (Public law 591, 83d cong.), February 1955. Washington, D.C., Government printing office, 1955. 140p.

United States. Joint committee on internal revenue taxation and the Treasury department. Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.

Wakely, Maxwell A. H. Re-examination of the 1954 revenue code: Accounting methods: problems, oddities and inequities. *Journal of accountancy*, v. 102, Nov. 1956, p. 55-9.

Warren, William C. 1954 Internal revenue code—one year later; a review of provisions affecting corporations. *Tax executive*, v. 8, Jan. 1956, p. 32-56.

INTERNAL REVENUE SERVICE

See United States. Internal revenue service

INTERNATIONAL ACCOUNTANTS SOCIETY, INC.

Management control. Chicago, Ill., International accountants society, inc., c1956. various paging.

INTERNATIONAL ACCOUNTING CONFERENCE

Kessler, Louis M. Progress and development in auditing procedures. (Address at First international accounting conference, 1956 at the Monterrey institute of technology and advanced studies, Monterrey, Nuevo Leon, Mexico) 21 type-written pages.

INTERNATIONAL ASSOCIATION OF BLUE PRINT AND ALLIED INDUSTRIES

Expense classification and accounting manual for the commercial blue print and photocopy firm. Chicago, Ill., International association of blue print and allied industries, June 1956. 48p.

INTERNATIONAL BUSINESS MACHINES CORPORATION

Accounts receivable. New York, International business machines corp., c1955. 47p.

IBM antitrust suit. (News report) *Journal of accountancy*, v. 101, March 1956, p. 16.

IBM fund raising and accounting. New York, International business machines corp., no date. not paged.

IBM service bureau for community chest procedures. New York, International business machines corp. (195?). not paged.

Toll collection systems including dynamic weight classification. New York, International business machines corp. c1954. 28p.

INTERNATIONAL CITY MANAGERS' ASSOCIATION

Municipal finance administration. ed. 5. Chicago, Ill., International city managers' association, 1955. 461p.

Municipal year book, 1956; the authoritative resume of activities and statistical data of American cities, edited by Clarence E. Ridley and others. Chicago, Ill., International city managers' association, c1956. 582p.

INTERNATIONAL CONFERENCES ON ACCOUNTING

See also Accounting conferences

International congress on accounting
MacIver, Alan S. Importance of international congresses on accounting. *Ceylon accountancy journal*, v. 1, July 1956, p. 11-12.

INTERNATIONAL COUNCIL OF INDUSTRIAL EDITORS

Source material directory. Stillwater, Okla., Reference and resource library, Oklahoma A. and M. college, 1956. 19p.

INTERNATIONAL DOUBLE TAXATION

See Taxation—International double

INTERNATIONAL FISCAL ASSOCIATION

International tax congress. *Accountant* (Eng.), v. 133, Sept. 10, 1955, p. 293.

INTERNATIONAL LAW

American society of international law. International investment law conference, February 24, 25, 1956. Washington, D.C., American society of international law (1956). various paging.

INTERNATIONAL MANAGEMENT ASSOCIATION

Planning overseas operations—the basic decisions. New York, International management association, c1956. 68p. (No. 1)

INTERNATIONAL PRACTICE OF ACCOUNTING

See Accountancy profession — International practice

INTERNATIONAL STUDY

Institute of international education. Handbook on international study. New York, Institute of international education, March 1955. 350p.

INTERNATIONAL tax congress. *Accountant* (Eng.), v. 133, Sept. 10, 1955, p. 293.

INTERNATIONAL tax problems. United nations. Economic and social council.

INTERNATIONAL TRADE

See also Export and import trade
Foreign trade

Accounting and the free flow of trade. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 30.

American institute of accountants. Committee on foreign affairs. Accounting for international trade and investment. New York, American institute of accountants, c1954. folder. *New York certified public accountant*, v. 25, April 1955, p. 253-4.

Accountant (Eng.), v. 132, April 2, 1955, p. 383.

Gamboa, Ralph M. Language barrier. (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 22.

Gornick, Alan L. Modification of "Harvard plan" proposed to give tax incentive to foreign business. *Journal of taxation*, v. 2, May 1955, p. 312-17.

Gornick, Alan L. Tax incentives and our national foreign policy. *Tax executive*, v. 7, April 1955, p. 3-21.

Munsche, Richard C. Need for an international business corporation concept. *Taxes—the tax magazine*, v. 33, July 1955, p. 487-93.

INTERNSHIP

See Accountants' office—Internship
Education—On-the-job training

INTERPRETATION of financial statements. Graham, Benjamin and McGolrick, Charles.

INTERSTATE COMMERCE TAXATION

See Taxation, United States—Interstate commerce

INTERSTATE PRACTICE OF ACCOUNTANCY

See Accountancy law and legislation—United States

INTRA-COMPANY ACCOUNTING

See Branches

INTRODUCTION to accounting. Katz, Wilber G.

INTRODUCTION to automatic computers. Chapin, Ned.

INTRODUCTION to business. Glos, Raymond E., and Baker, Harold A.

INTRODUCTION to fiscal policy. Lindholm, Richard W.

INTRODUCTION to investments. Clendenin, John C.

INTRODUCTION to linear programming. Charnes, A., Cooper, W. W., and Henderson, A.

INTRODUCTORY survey of business management. Cooke, Gilbert W., and Pierce, B. L.

INVENTORIES

- See also Stores systems and stock records
- Bastable, Charles W., Jr. Revised concept of inventories. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 130-3.
- Bell, Hermon F. Discounts in inventories and discounts earned. (In his *Retail merchandise accounting*, ed. 2, c1956, p. 143-64.)
- Bellman, R., Glicksberg, I., and Gross, O. On the optimal inventory equation. *Management science*, v. 2, Oct. 1955, p. 83-104.
- Boni, Alfred C. Inventory reporting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9, p. 192-201.)
- Brodde, Allen. Auditing for obsolescence in inventories. (*The Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 7-14.
- Castlen, Mary F. How much inventory? *Woman C.P.A.*, v. 18, Oct. 1956, p. 16-17.
- Del Rosario, Francisco V. Adjustment of fire losses involving inventories. *Accountants' journal* (P.I.), v. 5, March 1955, p. 6-9.
- Hockman, John. Pegboard inventory system. *Office*, v. 42, Dec. 1955, p. 69-72, 74.
- Hoehing, Wilbur F. Areas of potential cost reduction—Inventory management. (In American management association. *Tested approaches to cutting production costs*, c1955, p. 67-77.)
- Inventories. (In *Accountants' handbook*, ed. 4, 1956. Sec. 12, p. 1-67.)
- Johnson, Arnold W. Inventories. (In his *Principles of auditing*, c1955, p. 123-49.)
- Kahn, Louis B., and Suojanen, Waino W. Useful activity indexes by inventory fractionation. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 672-81.
- Kunz, Edward J. Application of statistical sampling to inventory audits. *Internal auditor*, v. 13, Sept. 1956, p. 38-49.
- Lasser, J. K. How to plan for good inventory control; Check list of instructions for use of your perpetual inventory card; How to take shop inventories for tax purposes; How to inventory for tax purposes; How to use inventory hedges advantageously. (In his *How to run a small business*, ed. 2, 1955, p. 242-9.)
- Levess, Herbert H. Retention of inventories. *Credit executive*, v. 49, March 1956, p. 8-9.
- McDowell, G. C. Applying electronic machines to an inventory problem—a case history. (In Systems and procedures association of America. *Workshop for management*, c1955, p. 364-8.)
- Magee, John F. Guides to inventory policy. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 49-60; March-April 1956, p. 103-16; May-June 1956, p. 57-70.
- Martel, Joseph S. It's time to abolish the personal property tax on business inventories. *Journal of taxation*, v. 4, Feb. 1956, p. 78-83.
- Mauriello, Joseph A. Inventory practices. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9, p. 202-11.)
- Myers, John H. Inventory disclosure in annual reports. *Journal of accountancy*, v. 100, July 1955, p. 42-5.
- Peloubet, Maurice E. Federal tax problems relating to inventories. *Tax executive*, v. 8, Jan. 1956, p. 139-48.
- Seyfort, J. D. Control and correction of inventory accounts. *Australian accountant*, v. 26, Oct. 1956, p. 415-18.

- Shapiro, Albert J. Responsibility for inventory figures. *Credit executive*, v. 49, March 1956, p. 9-10.
- Staples, Frederick. Inventories. Thiensville, Wis., Counting house publishing co., c1955, 113p.
- Welch, W. Evert. Case of simple linear programming; practical solutions in order placement for minimum inventory. *Management methods*, v. 10, April 1956, p. 36-7.
- Young, J. Nelson. Linde decision confuses tax treatment of cash-basis decedent's inventory. *Journal of taxation*, v. 4, March 1956, p. 160-4.

Continuous

See Inventories—Cyclical method

Control

- See also Materials—Control
- Stores systems and stock records
- Buse, C. H. Inventory control systems. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 18-21.
- Feeney, George J. Basis for strategic decisions on inventory control operations. *Management science*, v. 2, Oct. 1955, p. 69-82.
- Gleason, Charles H. Sales statistics and inventory control—a manual method. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1689-98.
- Heinaman, Stephen T. Return on investment approach to inventory. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1452-62.
- Holmes, Arthur W. Internal control of inventories. (In his *Auditing principles and procedure*, ed. 4, 1956, p. 312-20.)
- Hopkins, Frank L., Jr. Tax factors in multi-state inventory control. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 559-65.
- Kahn, Louis B., and Suojanen, Waino W. Useful activity indexes by inventory fractionation. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 672-81.
- Karosen, Maurice E. Sales branch inventory control procedures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 553-8.
- Kasney, James J., and Bristol, Charles M., Jr. Short-cut tabulating method of inventory control. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1010-14.
- Klecan, Frank E. Fast and flexible inventory control by mechanization. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1014-21.
- Magee, John F. Guides to inventory policy. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 49-60; March-April 1956, p. 103-16; May-June 1956, p. 57-70.
- Neuner, John J. W., and Neuner, Ulrich J. Purchases and inventory control. (In their *Accounting systems*, ed. 2, 1955, p. 207-30.)
- Patton, John A., editor. Inventory control program. (In his *Manual of industrial engineering procedures*, c1955, p. 119-29.)
- Paul, Gordon A. Effecting control of manufacturing inventories. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 545-52.
- Peloubet, Maurice E. Inventory control and valuation. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 170-3. (1955 conference proceedings)
- Richmond, Herbert J. Streamlined inventory control and stabilized production planning. *Controller*, v. 24, April 1956, p. 162-4.
- Robins, Nathan E. Inventory and merchandise control. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 29-41.
- Seyfort, J. D. Control and correction of inventory accounts. *Australian accountant*, v. 26, Oct. 1956, p. 415-18.
- Spiegel, William R. Inventory control. (In his *Industrial management*, ed. 5, c1955, Chap. 33.)
- Thayer, Frank and Bower, James B. How papers can prevent cash and inventory pilferage. *Editor and publisher*, Feb. 25, 1956, p. 11, 53.
- Welch, W. Evert. Tested scientific inventory control. Greenwich, Conn., Management publishing corp., c1956, 158p.
- Whitin, T. M. Inventory control and price theory. *Management science*, v. 2, Oct. 1955, p. 61-8.

Cost or market

- Simon, Sidney I. Cost or market before the bar. *Accounting review*, v. 31, Oct. 1956, p. 621-4.

INVENTORIES—(Continued)**Costs**

Swanton, Robert C. Cost of purchasing: cost of carrying inventory. (Address before the National association of purchasing agents, June 1, 1955). 4 mimeo. pages.

Cyclical method

Parfitt, William C. Cyclical method of taking physical inventory. *Arthur Young journal*, v. 2, Jan. 1955, p. 31-7.

Tropp, Daniel Z. Continuous inventory. *Controller*, v. 24, Feb. 1956, p. 74, 76-7.

Dollar value method

Bell, Hermon F. Unit method and dollar value basis. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 422-35.)

Financing

See also Factoring
Field warehousing

First-in, first-out method

Cerf, Alan Robert. Inflation, inventory valuation methods and business cycles. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 344-55.

Lifo or fifo—that is the question (the Anaconda case). *General accountant* (Canada), March-April 1956, p. 1-12.

Morris, I. G. Lifo or fifo? long range view should decide in all tax saving considerations. *Credit and financial management*, v. 58, Dec. 1956, p. 12-13.

Richardson, G. G. Anaconda decision from the accounting viewpoint. *Canadian chartered accountant*, v. 68, April 1956, p. 309-13.

Wolitzer, Philip. Process cost evaluation; average and first-in, first-out methods. *Accounting seminar*, v. 10, Dec. 1955, p. 7-13.

Last-in, first-out method

See also Retail trade—Inventories

Baird, Walter M. Accounting problems involved in the application of lifo. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 8 typewritten pages.

Bell, Hermon F. Lifo method of inventory determination; Election of lifo; Lifo calculations using index numbers; Involuntary liquidation and replacement of lifo inventories. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 340-63; 372-421; 436-45.)

Berney, Joseph H. Should the lifo inventory method be used in small department stores. *Virginia accountant*, v. 10, Fall 1956, p. 26-9.

Cerf, Alan Robert. Inflation, inventory valuation methods and business cycles. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 344-55.

Field, E. G. Review of the effects of "lifo" inventory valuation upon profits. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 63-70.

Gordon, Myron J. Managerial use of data obtainable in conjunction with lifo. *Accounting review*, v. 31, April 1956, p. 234-43.

Hoffman, R. A. Should lifo be adopted in 1956? *Price Waterhouse review*, v. 1, Sept. 1956, p. 27-31.

Hogan, Ralph M. Case study in dollar lifo valuation. *Arthur Young journal*, v. 3, April 1956, p. 30-3.

Lifo in Canada rejected for tax purposes in Anaconda appeal to Privy council. *Journal of taxation*, v. 5, Oct. 1956, p. 248-50.

Lifo or fifo—that is the question (the Anaconda case). *General accountant* (Canada), March-April 1956, p. 1-12.

Morris, I. G. Lifo or fifo? long range view should decide in all tax saving considerations. *Credit and financial management*, v. 58, Dec. 1956, p. 12-13.

Richardson, G. G. Anaconda decision from the accounting viewpoint. *Canadian chartered accountant*, v. 68, April 1956, p. 309-13.

Spurr, William A. Price index for lifo inventory valuation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 212-19.)

Staples, Frederick. Last in, first out inventory method ("lifo"). (In his *Inventories*. c1955. p. 34-51.)

Stock valuation—lifo method rejected for tax purposes. *Accountant* (Eng.), v. 133, Dec. 24, 1955, p. 699-700.

Thom, Stuart. Clashing symbols—the Anaconda brass case. *Canadian tax journal*, v. 3, May-June 1955, p. 159-63.

Wingate, John W., and Schaller, Elmer O. Lifo method of inventory valuation. (In their *Techniques of retail merchandising*, ed. 2. 1956. p. 543-54.)

Lot sizes

Magee, John F. Guides to inventory policy. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 49-60.

Perpetual

National retail furniture association. A-B-C's of perpetual inventory records—plus some ideas on sales analysis to help smaller stores grow profitably. Chicago, Ill., National retail furniture association, no date. 7p.

Physical

Bell, Hermon F. Taking of physical inventories. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 176-93.)

Blough, Carman G., editor. Responsibility for contents of containers. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 78.

Blough, Carman G., editor. Responsibility for opening inventories. (Accounting and auditing problems) *Journal of accountancy*, v. 101, March 1956, p. 74-5.

Howell, Frank S. Using a computer to reconcile inventory counts to books. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1223-33.

Lynch, Paul E. Better physical inventory control. *Internal auditor*, v. 13, June 1956, p. 71-6; Sept. 1956, p. 68-75.

Parfitt, William C. Cyclical method of taking physical inventory. *Arthur Young journal*, v. 2, Jan. 1955, p. 31-7.

Young, Harrison. How to get an accurate physical inventory in the shortest possible time. *Management methods*, v. 9, March 1956, p. 47-8.

Pricing

See Inventories—Valuation

Reserves for

See Reserves—Inventory

Retail method

Bell, Hermon F. Inventory dollar control, including retail inventory method; Accounting problems of retail method. (In his *Retail merchandise accounting*, ed. 2. c1956. p. 63-129.)

Duncan, Delbert J., and Phillips, Charles F. Retail inventory method of accounting. (In their *Retailing principles and methods*, ed. 4. c1955. p. 595-613.)

Finney, H. A., and Miller, Herbert E. Retail method of inventory valuation. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 532-6.)

Staples, Frederick. "Retail" inventory method. (In his *Inventories*, c1955. p. 52-6.)

Wingate, John W., and Schaller, Elmer O. How to value inventory by the retail method; How to evaluate the retail method of inventory; Special phases of the retail method of inventory. (In their *Techniques of retail merchandising*, ed. 2. 1956. p. 245-74; 518-42.)

Staggered

See Inventories—Cyclical method

Taking

American institute of accountants. Committee on auditing procedure. Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. New York, American institute of accountants, c1956. p. 17-18. *Journal of ac-*

INVENTORIES—Taking—(Continued)

- counancy, v. 101, May 1956, p. 74. *New York certified public accountant*, v. 26, May 1956, p. 327-8.
- Bell, Hermon F. Taking of physical inventories. (In his *Retail merchandise accounting*, ed. 2. c1956, p. 176-93.)
- Blough, Carman G., editor. Responsibility for contents of containers. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 78.
- Blough, Carman G., editor. Responsibility for opening inventories. (Accounting and auditing problems) *Journal of accountancy*, v. 101, March 1956, p. 74-5.
- Jackson, B. F. Reporting on "other procedures" in place of confirmation or observation. *Journal of accountancy*, v. 101, June 1956, p. 37-9.
- Parfitt, William C. Cyclical method of taking physical inventory. *Arthur Young journal*, v. 2, Jan. 1955, p. 31-7.
- Staples, Frederick. Inventory taking instructions. Thiensville, Wis., Counting house pub. co., c1951. 9p. (In his *Inventories*, c1955, p. 171-9.)
- Westphal, William H. How and why to take and value inventories. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 285-302.)
- Wingate, John W., and Schaller, Elmer O. How to take inventory. (In their *Techniques of retail merchandising*, ed. 2. 1956, p. 201-21.)

Valuation

See also Inventories—under name of a special method

- Colavecchio, Jean. Influence of federal taxation on accounting techniques. *Woman C.P.A.*, v. 18, June 1956, p. 6-9, 12.
- Field, E. G. Review of the effects of "lifo" inventory valuation upon profits. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 63-70.
- Fox, John J. Inventory pricing for changing economic conditions. *L.R.B. & M. journal*, v. 37, Jan.-March 1956, p. 7-17.
- Garner, S. Paul. Valuations of inventories. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955, p. 305-28.)
- Mahon, James J., Jr., editor. Inventory valuation: an inconsistent position. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 78-9.
- Peloubet, Maurice E. Inventory control and valuation. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 170-3. (1955 conference proceedings)
- Simon, Sidney I. Cost or market before the bar. *Accounting review*, v. 31, Oct. 1956, p. 621-4.
- Westphal, William H. How and why to take and value inventories. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 285-302.)

Australia

- Kerr, Jean St. G. Inventory valuation. *Australian accountant*, v. 26, June 1956, p. 243-50.

Canada

- Inventory valuation; recommendations from the final report of the Royal commission on the taxation of profits and income. *Canadian chartered accountant*, v. 68, Feb. 1956, p. 97-109.
- Thomas, R. D. Inventory valuation—theory and practice. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 519-28.

Great Britain

- Cerf, Alan Robert. Inflation, inventory valuation methods and business cycles. *Accounting research (Eng.)*, v. 7, Oct. 1956, p. 344-55.
- Edey, H. C. Valuation of stock in trade for income tax purposes. *British tax review*, June 1956, p. 23-37.
- Englard, Max. Stock valuation. *Accountant (Eng.)*, v. 134, Jan. 21, 1956, p. 80-2.
- Hellyar, C. D. Enlightenment on stock-in-trade. *Accountancy (Eng.)*, v. 66, Aug. 1955, p. 301-4.
- Russell, W. G. A. Valuation of stock and work in progress. London, Society of incorporated accountants, September 1955. 27p.
- Weatherby, T. Valuation of stock-in-trade. *Cost accountant (Eng.)*, v. 34, Aug. 1955, p. 102-6.

Verification

- Auditor's duty to verify stock. *Accountants' journal (N.Z.)*, v. 34, Dec. 1955, p. 180-1.
- Blough, Carman G., editor. Responsibility for contents of containers. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 78.
- Gilkison, W. S. Verification of stock-in-trade. *Accountants' journal (N.Z.)*, v. 34, Nov. 1955, p. 138-45; Dec. 1955, p. 174-9.
- Holmes, Arthur W. Audit program for inventories. (In his *Auditing principles and procedure*, ed. 4. 1956, p. 320-43.)
- Mautz, R. K. Verification of inventories. (In his *Fundamentals of auditing*, c1954, p. 211-36.)
- Staples, Frederick. Verification of the inventory by outside auditors. (In his *Inventories*, c1955, p. 87-109.)
- Stettler, Howard F. Inventories. (In his *Auditing principles*, 1956, p. 206-83.)

INVENTORS**Taxation**

- Greenbaum, Maurice C. Tax problems of authors and inventors. (In New York university, *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 87-107.)
- Smith, Henry Cassorte. New revenue code: income tax benefits to inventors. *American bar association journal*, v. 41, April 1955, p. 331-2.

INVENTORY activities working group report on accounting, control, and management of industrial facilities in the Department of defense. United States, Defense, Department of.

INVENTORY disclosure in annual reports. Myers, John H.

INVENTORY of audio-visual aid equipment. *Business screen*, v. 8, Dec. 15, 1956, p. 48.

INVENTORY PRICING

See Inventories—Valuation

INVENTORY taking instructions. Staples, Frederick.

INVENTORY valuation; recommendations from the final report of the Royal commission on the taxation of profits and income. *Canadian chartered accountant*, v. 68, Feb. 1956, p. 97-109.

INVESTIGATIONS

- Balter, Harry Graham. Clinical demonstration of how to handle a tax fraud investigation. *Journal of taxation*, v. 3, Aug. 1955, p. 74-9.
- Balter, Harry Graham. Re-evaluation of tax adviser's role in situations where fraud may be an issue. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955, p. 94-117.)
- Brahmayya, P. Investigation. *Chartered accountant (India)*, v. 4, May 1956, p. 469-79.
- Dale-Harris, R. B. Reports on investigations. *Canadian chartered accountant*, v. 68, March 1956, p. 209-12.
- Dovle, Edmund D. Searches and seizures and the duty to warn in fraud investigations. (In New York University. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 1317-29.)
- Golding, Kalman A. How to protect taxpayer's constitutional rights in a tax fraud investigation. *Journal of taxation*, v. 5, Aug. 1956, p. 77-8.
- Inglis, H. W. Investigations and reorganizations. *Cost accountant (Eng.)*, v. 35, Aug. 1956, p. 74-9.
- Lipton, Paul P. Taxpayer's rights: investigation of tax fraud cases. *American bar association journal*, v. 42, April 1956, p. 325-8.
- Lipton, Paul P. Trends in tax fraud investigations and litigation. *Taxes—the tax magazine*, v. 34, April 1956, p. 267-76.
- Redlich, Norman. Searches, seizures, and self-incrimination in tax cases. *Tax law review*, v. 10, Jan. 1955, p. 191-212.
- SyCip, Washington. Auditors' reports in relation to office income tax investigation. *Accountants' journal (P.I.)*, v. 6, March 1956, p. 16-20.
- To cooperate or not to cooperate in fraud investigation: 14 rules. *Journal of taxation*, v. 5, Nov. 1956, p. 295-6.

INVESTMENT BANKERS

Foster, Major B., and others. Investment banking. (In their *Money and banking*. ed. 4. 1953. p. 510-23.)

Guthmann, Harry G., and Dougall, Herbert E. Investment banking. (In their *Corporate financial policy*. ed. 3. 1955. p. 291-323.)

INVESTMENT CLUBS

Informal deals (e.g., investment clubs) can drift into expensive tax, other, liability. *Journal of taxation*, v. 5, Oct. 1956, p. 232.

INVESTMENT COMPANIES AND TRUSTS

See also Funds—Mutual

Accounting

Foster, Chandler H. Applying investment trust accounting to the pooled funds of the college. *College and university business*, v. 21, Nov. 1956, p. 47-8.

Funkhouser, Robert D. Application of investment trust accounting to consolidated endowment funds. (Paper presented at the Eastern association of college and university business officers, November 29, 1953). 21 mimeo. pages.

Government regulation

United States. Securities and exchange commission. General rules and regulations under the Investment company act of 1940, as in effect May 1, 1955. Washington, D.C., Government printing office, 1955. 50p.

Taxation

Boehner, Leonard Bruce. Canadian investment companies and tax savings. *National tax journal*, v. 9, June 1956, p. 166-76.

Mahon, James J., Jr., editor. Canadian investment companies offer tax savings for Americans. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 90.

Seiden, Melvin R. Tax aspects of Canadian investment companies registered with the S.E.C. *Trusts and estates*, v. 95, April 1956, p. 353-5.

INVESTMENT DEALERS

See Investments bankers

Investment companies and trusts
Securities dealers

INVESTMENT in Colombia. United States. Commerce, Department of.

INVESTMENT in Federation of Rhodesia and Nyasaland. United States. Commerce, Department of.

INVESTMENT in India. United States. Commerce, Department of.

INVESTMENT in Indonesia. United States. Commerce, Department of.

INVESTMENT in Japan. United States. Commerce, Department of.

INVESTMENT in Mexico. United States. Commerce, Department of.

INVESTMENT in Pakistan. United States. Commerce, Department of.

INVESTMENT in Paraguay. United States. Commerce, Department of.

INVESTMENT in the Philippines. United States. Commerce, Department of.

INVESTMENT in Turkey. United States. Commerce, Department of.

INVESTMENT in Union of South Africa. United States. Commerce, Department of.

INVESTMENT in Venezuela. United States. Commerce, Department of.

INVESTMENTS. Jordan, David F., and Dougall, Herbert E.

INVESTMENTS AND SECURITIES

See also Bonds

Stock

Alten, K. W. New tool for security analysis. New York, National federation of financial analysts societies, c1956. 8p.

American stock exchange. Stocks and bonds; ticker symbols—par values—trading units—odd lot differentials—post locations—minimum commission charges. Revised as of October 31, 1955. New York, American stock exchange. 84p.

Armstrong, J. Sinclair. Securities market and the work of the Securities and exchange commission. (Address before the Houston chapter of the Texas society of certified public accountants, December 7, 1955) 11 mimeo. pages. *Texas certified public accountant*, v. 28, April 1956, p. 1, 4-5, 8-12.

Cledenin, John C. Introduction to investments. ed. 2. New York, McGraw-Hill book co., inc., 1955. 657p.

Controllers institute of America. Budgeting, forecasting, return on investment and related papers; presented at the 24th annual national conference. New York, Controllers institute of America, c1955. 108p.

Curtis, Charles P. Modern prudent investor; how to invest trust funds. (December 1954) Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1954. 130p.

Dean, Joel. Four ways to write off capital investment: management should have a wider tax choice. *Journal of business* (University of Chicago), v. 29, April 1956, p. 79-89.

Epstein, Ralph C. How to invest your money. New York, Ronald press co., c1955. 215p.

Falconer, J. A. R. Theory and practice of investment. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 182-96.

Financial world. Know-how of making money in securities; basic principles of investment success. New York, Financial world, c1955. 72p.

Freeman, E. Stewart. Eliminating the effect of changing price levels on the relation of income to investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 187-99.

Gradison, Willis D., Jr. Key questions in pension fund investment. *Harvard business review*, v. 33, July-Aug. 1955, p. 84-90.

Hayes, Douglas A. Appraisal and management of securities. New York, Macmillan co., c1956. 383p.

Jordan, David F., and Dougall, Herbert E. Investments. ed. 6. New York, Prentice-Hall, inc., c1952. 646p.

Kaufman, Stanley L. Your rights as an investor; practical and legal manual for the investor. New York, Oceana publications, c1956. 91p.

Lent, George E. Ownership of tax-exempt securities, 1913-1953. New York, National bureau of economic research, inc., c1955. 140p. (*Occasional paper* 47)

Mann, Everett J. You can make money on the stock market; your personal investment guide. New York, Macmillan co., c1955. 216p.

Miller, Besse May. Your company's investment securities. (In her *Handbook for secretaries to accountants, controllers, treasurers*. 1955. p. 189-215.)

Morgan, Alice B. Investors' road map. New York, Simon and Schuster, 1956. 145p.

Neuner, John J. W., and Neuner, Ulrich J. Internal check—cash, accounts receivable, and securities. (In their *Accounting systems*. ed. 2. 1955. p. 253-78.)

New York stock exchange. Principal national and regional organizations active in securities and investment business. ed. 4. New York, New York stock exchange, January 1956. 7 mimeo. pages.

Pilcher, C. James. Raising capital with convertible securities. Ann Arbor, Mich., University of Michigan, School of business administration, September 1955. 153p. (*Michigan business studies*, v. 12, no. 2)

INVESTMENTS AND SECURITIES—(Continued)

- Porterfield, James T. S. Life insurance stocks as investments. Stanford, Calif., Stanford university, Graduate school of business, c1956. 106p. (*Business research series no. 9*)
- Staubus, George J. Quantitative analysis for investment decisions. *Controller*, v. 24, Oct. 1956, p. 472-5, 480.

Accounting

- Investments. (In *Accountants' handbook*. ed. 4. 1956. Sec. 13. p. 1-48.)
- Zieha, Eugene L. Accounting for investments in jointly-owned associated companies. *New York certified public accountant*, v. 26, Dec. 1956, p. 703-8.

Auditing

- Holmes, Arthur W. Investments and investment income. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 365-404.)
- Johnson, Arnold W. Investments in securities. (In his *Principles of auditing*. c1955. p. 150-61.)
- Stettler, Howard F. Securities and other investments. (In his *Auditing principles*. 1956. p. 284-316.)

Government regulation

- Koontz, Harold and Gable, Richard W. Regulation of security issuance. (In their *Public control of economic enterprise*. 1956. p. 445-63.)
- Krakover, Allen S., and Mehler, Irving M. State and federal securities surveillance: some attendant problems. *Rocky mountain law review*, v. 27, June 1955, p. 496-520.
- Orrick, Andrew Downey. Enforcement of the securities acts; an address before the Washington society of certified public accountants, Seattle, Washington, July 18, 1956. 9 mimeo. pages.
- Rappaport, Louis H. SEC accounting practice and procedure. New York, Ronald press co., c1956. 555p.
- United States. Securities and exchange commission. General rules and regulations under the Securities act of 1933, as in effect July 2, 1956. Washington, D.C., Government printing office, 1956. 54p.
- United States. Securities and exchange commission. General rules and regulations under the Securities exchange act of 1934, as in effect January 3, 1955. Washington, D.C., Government printing office, 1955. 122p.
- United States. Securities and exchange commission. General rules and regulations under the Securities exchange act of 1934, as in effect November 1, 1956. Washington, D.C., Government printing office, 1956. 82p.
- United States. Securities and exchange commission. Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D.C., Government printing office, 1956. 108p.
- United States. Securities and exchange commission. Report of the Securities and exchange commission on S. 2054 to the Committee on banking and currency, United States senate, May 17, 1956. Washington, D.C., Government printing office, 1956. 21p.
- United States. Securities and exchange commission. Report on S. 2054 to the Committee on banking and currency, United States senate, May 25, 1956. Washington, D.C., Government printing office, 1956. 22p.
- United States. Securities and exchange commission. 20th annual report of the Securities and exchange commission fiscal year ended June 30, 1954. Washington, D.C., Government printing office, 1955. 156p.
- United States. Securities and exchange commission. 21st annual report of the Securities and exchange commission, fiscal year ended June 30, 1955. Washington, D.C., Government printing office, 1956. 165p.

United States. Securities and exchange commission. 22nd annual report of the Securities and exchange commission, fiscal year ended June 30, 1956. Washington, D.C., Government printing office, 1956. 268p.

Canada

- Collins, J. H. Requirements of the Ontario securities commission. *Canadian chartered accountant*, v. 67, Ncv. 1955, p. 399-404.

Taxation

- Bardes, Philip, and others. Securities. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 10.)
- Beck, David. How to buy and sell securities. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1146-69.)
- Casey, William J. Tax sheltered investments. New York, Institute for business planning, inc., c1953. 213p.
- Commerce clearing house, inc. 1956 security transactions—when to sell securities for income tax saving. Chicago, Ill., Commerce clearing house, inc., c1956. 23p.
- Connolly, James Noone. Investment planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 3-25.
- Dauber, Milton A. Beware these two "loopholes" to get preferred-stock bailout under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 75-81.
- Hulse, John K. Capital gains tax and the stock market. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 519-23.
- Judicial treatment of "capital" assets acquired for business: the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12.
- Lasser, J. K., tax institute and Cunliffe, John D. Investments; Investments with unusual opportunities. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 1-31.)
- Moore, Winsor C. Uniform gifts of securities to minors act: a consideration of its merits. (Condensed from *University of Detroit law journal*, March 1956) *Monthly digest of tax articles*, v. 6, July 1956, p. 13-25.
- Non-capital treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.
- Prentice-Hall, inc. How to invest for maximum tax savings; 27 successful tax moves for boosting investment income and accumulating capital. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 24p.
- Tarleau, Thomas N. How and when to be a dealer, trader, or investor. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1028-39.)

INVISIBLE expense. Peloubet, Maurice E.

INVOICES

- British institute of management. Invoicing methods. London, British institute of management, 1956. 130p. (*Office management series 1*)
- Hirschman, Frank D. Automatic processing of orders and invoices. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1077-83.
- Zickert, E. A. Unit invoice accounting. *Office executive*, v. 30, Aug. 1955, p. 20-1.

INVOLUNTARY CONVERSIONS

See also Taxation, United States—Conversions

IRAN

- United Nations. Iran. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 75-84.)

IRELL, L. E.

- Income in respect of decedents as affected by the 1954 internal revenue code. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 535-55.)

IRIZARRY Y PUENTE, J.

Currency depreciation in Latin America—its character and effect on foreign taxpayers. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 52-67.

IRON AND STEEL CONSTRUCTION**Cost accounting**

Whisnant, L. E. What direct costing does—and does not do—for a structural steel fabricator. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1127-31.

IRON AND STEEL INDUSTRY

Fairless, Benjamin F. Steel's depreciation problem; address at the 64th general meeting of American iron and steel institute, May 24, 1956. 28p.

Cost accounting

Meinholz, Russel S. Separating the product-testing costs of a steel mill research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1364-70.

Roe, Lewis W. How standard costs help in managing a steel company. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 771-97.

Statistics

Foulke, Roy A. Ratios for steel structural fabricators (sell on short terms). (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

IRON AND STEEL PRODUCTS MANUFACTURERS**Inventories**

Van Sickle, Clarence L. Murray manufacturing company—Inventory procedures and controls; Empire manufacturing company—Inventory control; inventory valuation and loss. (In his *Cases in cost accounting*. 1955. p. 52-66.)

IRON AND STEEL SCRAP

See Scrap, waste, etc.
Scrap metal

IRON AND STEEL WHOLESALE

Foulke, Roy A. Ratios for wholesalers of iron and steel sheets, strips, bars and plates. (In his *Diversification in business activity*. c1956.)

IRWIN, F. R.

Sales taxes—manufacturers' or retail? *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 5-11.

IRWIN, M. RICHARD, joint author

See Funk, Ernest M., and Irwin, M. Richard

IS direct costing the answer. Beyer, Robert.

ISAAC, F. STUART

Punched card accounting for savings deposits. *Audit-gram*, v. 32, April 1956, p. 22-3, 26.

ISAACSON, BERNARD B.

Fagerberg, Dixon, Jr., editor. Classification-of-services code for charging time. (Practitioners forum) *Journal of accountancy*, v. 100, Aug. 1955, p. 80.

Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.

Practitioners emergency assistance. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.

ISENSE, C. T.

Management services of a public accounting firm. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 80-9.)

ISHAM, PEARL M.

Income taxes—source of eternal revenue. *Woman C.P.A.*, v. 17, Aug. 1955, p. 4-5, 11.

ISRAEL, CHARLES R.

Cost planning and control is big management problem. *Office*, v. 43, Jan. 1956, p. 106, 136.

ISRAEL, MARION S.

Management—by exception; mathematical statistics sets the action lines. Beverly Hills, Calif., Management directions, inc., c1956. 51p.

ISRAEL

Janin, Harry. Israeli bond ruling: legislation by administrative fiat? *Taxes—the tax magazine*, v. 33, March 1955, p. 191-211.

United nations. Israel. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 84-93.)

ITALY

Carroll, Mitchell B. Income and estate tax conventions with Italy. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 684-9.

Curtis, Edison D., editor. How American companies may operate in Italy. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 201-5.

Gimpel, Bruno. Accounting profession in Italy. (*The Arthur Andersen chronicle*, v. 16, April 1956, p. 124-8.

ITEMS of gross income. Lindsay, David A.

IT'S time to say farewell to renegotiation. (Editorial) *Journal of accountancy*, v. 101, Feb. 1956, p. 31-2.

IVOR, DAVID

Present status of the corporation income tax. *Canadian tax journal*, v. 4, March-April 1956, p. 112-19.)

J. HAROLD STEWART: CPA on the move. Journal of accountancy, v. 102, July 1956, p. 6.**J. K. LASSER'S treasury of tax saving ideas. Lasser, J. K., tax institute and Cunliffe, John D.****JACK BENNY and capital gains triumphant, or a fascinating record of a painstaking deal. Journal of taxation, v. 4, Jan. 1956, p. 22-5.****JACKSON, BEN F.**

Long range financial management planning. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 6-19.

Reporting on "other procedures used in place of confirmation or observation." *Journal of accountancy*, v. 101, June 1956, p. 37-9.

JACKSON, J. HUGH

Education for accountancy. *California certified public accountant*, v. 24, Aug. 1956, p. 13-19.

JACKSON, J. PAUL

Contributions to partnership capital of property other than money. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 191-227.)

Practice of tax law—the lawyer-accountant controversy. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 279-88.

Problems relating to community property. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 152-79.)

Tax problems of oil and gas partnerships (Subchapter K). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 441-77.)

JACKSON, J. PAUL and others

Internal revenue code of 1954: partnerships, by J. Paul Jackson, Mark H. Johnson, Stanley S. Surrey, Carolyn K. Tenen and William C. Warren. *Columbia law review*, v. 54, Dec. 1954, p. 1183-1236.

JACOB, GEORGE A.

Internal audit of transportation procedure and expenditure. *Internal auditor*, v. 13, June 1956, p. 17-29.

JACOBS, BERNARD S.

Louisiana income tax. *Tax executive*, v. 8, Oct. 1955, p. 59-68.

Major problems in tax planning arising from differences between Louisiana and federal income

- JACOBS, BERNARD S.—(Continued)**
tax law. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 469-91.)
- JACOBS, EARLE E.**
Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 7-9.)
- JACOBS, JUSTIN**
Can accounting help you become a good security analyst? *Accounting forum*, v. 26, Dec. 1955, p. 8-12.
- JACOBS, S. RALPH**
Glamorous fringe benefits. (Condensed from *Boston university law review*, Spring 1956) *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 30-47.
- JACOBSON, ARVID W., editor**
Proceedings of the first conference on training personnel for the computing machine field. Detroit, Mich., Wayne university press, 1955. 104p.
- JAIN, JIA LAL**
Use of decimal coinage in accounting. *Chartered accountant* (India), v. 5, Nov. 1956, p. 223-9.
- JAMAICA**
McGurran, H. David. Tax incentives in Jamaica. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 406-8.
- JAMES, A. G., joint author**
See Bayne, R. G., and James, A. G.
- JAMES, ALBERT J.**
Mahon, James J., Jr., editor. Table of digits depreciation rates—by years. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 86.
- JAMES, DANIEL J.**
United States. Small business administration. Basic stock control for small stores, by Daniel J. James. Washington, D.C., Small business administration, August 1955. 4p. (*Small marketers aids*)
- JAMES, EDWIN P.**
Accounting's part in defense contract terminations. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 850-7.
- JAMES, STANLEY F.**
Some sampling problems in connection with accounting records. *Applied statistics* (Scot.), v. 5, June 1956, p. 86-105.
- JAMES, W. M.**
Costing of joint products and by-products. *Cost accountant* (Eng.), v. 34, June 1955, p. 20-1.
- JAMESON, WILLIAM J.**
American bar association. Committee on professional relations. Lawyers and accountants in tax practice. *Michigan state bar journal*, v. 34, March 1955, p. 9-17.
Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
Co-operation between the legal and accounting professions. *Journal of accountancy*, v. 102, Nov. 1956, p. 42-5.
Lawyers and accountants. *American bar association journal*, v. 41, May 1955, p. 439-42.
Lawyers and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.
Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2).) *American bar association journal*, v. 42, April 1956, p. 349, 364.
- JANCOURT, REUBEN**
Computation of allowable contributions under the New York franchise tax. *Taxes—the tax magazine*, v. 34, April 1956, p. 291-2.
- JANIN, HARRY**
Israeli bond ruling: legislation by administrative fiat? *Taxes—the tax magazine*, v. 33, March 1955, p. 191-211.
Mahon, James J., Jr., editor. Leasehold-owning corporation collapsible under the new code. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78, 80.
Mahon, James J., Jr., editor. When must "Kimbell-Diamond" liquidations be completed? (Tax clinic) *Journal of accountancy*, v. 99, April 1955, p. 79-80.
Miscellaneous real estate developments. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 205-22.)
Quest for "capital gains" and other low-tax income. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 39-47.)
Re-examination of the 1954 revenue code: Partners and partnerships. *Journal of accountancy*, v. 102, Sept. 1956, p. 47-52.
- JAPAN**
Kurosawa, Kiyoshi. Revised statement of business accounting principles; an interim report of Business accounting council. Tokyo, Science council of Japan. September 1955. 29p.
Masuzaki, Munehiro. Accounting for fixed assets revaluation; recent views in Japan. *Kobe economic and business review*, no. 2, 1954, p. 143-57.
Nagatani, G. Observations of a Japanese auditor. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 27-30.
Nishikawa, Kojiro. Origin of "cash method book-keeping" in Japan. Tokyo, Science council of Japan, Division of economics and commerce, March 1956. 23p. (*Economic series no. 11*)
United States. Commerce, Department of. Investment in Japan; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 150p.
Watanabe, Susumu. Business accounting and tax accounting. *Kobe economic and business review*, no. 2, 1954, p. 109-17.
- JARDINE, PETER**
Application of management accounting techniques to small business. *Cost accountant* (Eng.), v. 34, June 1955, p. 6-17.
- JAUCHEM, CLARENCE R.**
Joint program for improving accounting in Puerto Rico. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 5-8.
- JAVIER, ALBERTO P.**
Internal auditing: a management tool. *Accountants' journal* (P.I.), v. 6, March 1956, p. 25-8.
- JAVIER, PRIMITIVO A.**
Accounting problems in a coconut oil factory. *Accountants' journal* (P.I.), v. 4, Fourth quarter 1954, p. 300-3.
- JAY, ROBERT**
Financial accounts of the Commonwealth government. *Australian accountant*, v. 25, Aug. 1955, p. 337-44.
- JEAL, EDWARD F.**
Mining accounting and taxation in the Union of South Africa. *Accountant* (Eng.), v. 135, July 7, 1956, p. 4-5.
- JEFFREY, PAUL**
Marketing cost control. *Cost and management* (Canada), v. 29, Sept. 1955, p. 281-8.
- JEHRING, J. J.**
Profit sharing—a suggested reading list for businessmen with a comprehensive bibliography. Evanston, Ill., Profit sharing research foundation, August 1956. not paged.
Profit sharing for small business. Evanston, Ill., Profit sharing research foundation, November 1955. 53p.

JEHRING, J. J.—(Continued)

Profit sharing—the capitalistic challenge; four studies on the modern practice of profit sharing. Evanston, Ill., Profit sharing research foundation, October 1956. 40p.
Succeeding with profit sharing; the experiences of profit sharing companies in communicating their plans to their employees. Evanston, Ill., Profit sharing research foundation, 1956. 163p.

JEMING, JOSEPH B.

Application of scientific sampling methods to audits. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 448-56.)

JENCKS, W. B.

Accountancy board adopts rules of conduct. *Ohio certified public accountant*, v. 14, Winter 1955, p. 36-9.

JENKINS-KEOGH BILLS

Help yourself to retirement benefits. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 27.
Keogh-Jenkins bills. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 6, 8.
Rapp, Leslie M. Jenkins-Keogh bill—an explanation. *New York state bar bulletin*, v. 27, Dec. 1955, p. 424-33.

JENKS, THOMAS E.

How to defer the sale to another period. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 947-59.)

JENNESS, THOMAS N., JR.

Some intangibles in audit reports prepared by certified public accountants. *Texas certified public accountant*, v. 27, June 1955, p. 1, 5-6.

JENNINGS, ADDISON L.

Calculating the Massachusetts corporation excise. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Dec. 1954, p. 2-10; Jan. 1955, p. 2-13.

JENNINGS, ALVIN R.

Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.

JENNINGS, F. H.

Audit of accounts of stock and sharebrokers. *South African accountant*, v. 2, March 1955, p. 17-19.

JENSCH, CHARLES C.

Documentary stamp taxes: the twilight zone of their application to large corporate loans. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 605-18.

JENSEN, O. C., joint author

See Porter, S. P., and Jensen, O. C.

JENSEN, WALLACE M.

Elections to be taxed as a corporation or as an unincorporated business. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1029-54.)

Mahon, James J., Jr., editor. Hidden penalty for underpaying corporate tax. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89-90.

Statement before the Subcommittee on internal revenue taxation, Committee on ways and means, November 20, 1956. 15 plus 5 typewritten pages.

JENTZSCH, ALBERT

Making an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 19-28.

JEROME, WILLIAM TRAVERS, III

Place of internal auditing in college curriculums. *Internal auditor*, v. 12, June 1955, p. 23-9.

JEROME, WILLIAM TRAVERS, III, joint author

See Hill, Thomas M., and Jerome, William T., III

JESSUP, W. EDGAR, JR.

How to draft the partnership agreement and trust provisions for a family partnership with trusts as partners. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 137-81.)

JEWELRY RETAILERS**Statistics**

Accounting corporation of America. Jewelry stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 56, 59.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 56, 59.)
American national retail jewelers association. 1954 operating statistics. New York. American national retail jewelers association (1955?). 23p. (*Retail jewelry store survey—operating costs study*)
American national retail jewelers association. 1955 operating statistics. New York. American national retail jewelers association (1957?). 31p. (*Retail jewelry store survey—operating costs study*)
Dun and Bradstreet, inc. Jewelry stores; operating results in 1953, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. n.p. (*Cost of doing business survey*)
National cash register company. Jewelry stores. (In its *Expenses in retail businesses*. (1955). p. 28.)

JEWELRY WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for jewelry wholesalers. (In his *Genesis of the 14 important ratios*. c1955.)

JOB ANALYSIS, EVALUATION AND CLASSIFICATION

Flanagan, John C., and Burns, Robert K. Employee performance record: a new appraisal and development tool. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 95-102.
McCormick, J. A. Wage and salary administration. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1508-15.
Meyer, Ralph L. Our experience with installing a job evaluation program. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1518-27.
Niebel, Benjamin W. Performance rating. (In his *Motion and time study*. 1955. p. 240-60.)
Patton, John A., editor. Job evaluation program. (In his *Manual of industrial engineering procedures*. c1955. p. 18-33.)
Spriegel, William R. Job evaluation. (In his *Industrial management*. ed. 5. c1955. Chap. 22.)
Waite, William W. Job analysis and specification; Job evaluation. (In his *Personnel administration*. c1952. p. 90-122; 261-92.)

JOB guide for young workers. United States. Labor, Department of.

JOB ORDERS

See Cost and factory accounting—Job orders

JOB RATING

See Job analysis, evaluation and classification

JOBS

See Accountants—Employment
Employment

JOBS for graduates. *Economist* (Eng.), v. 181, Oct. 13, 1956, p. 118-20.

JOHN, RICHARD C.

Accounting for financial control in a professional stock theatre. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 251-6.

JOHNSON, A. B.

Accountant—historian or advisor. *Canadian journal of accountancy*, v. 6, Dec. 1956, p. 11-14.

JOHNSON, ARNOLD W.

Elementary accounting. ed. 3. New York, Rinehart and co., inc., c1956. 784p.
Principles of auditing. New York, Rinehart and co., inc., c1955. 400p.

JOHNSON, CHARLES E.

By their reports so shall ye know them. *Illinois certified public accountant*, v. 18, Summer 1956, p. 52-8.

JOHNSON, EARL

Philosophy of specialized treatment for capital gains. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1161-72.)

JOHNSON, ELMER

Becoming more than just a competent technician. *Internal auditor*, v. 13, March 1956, p. 12-19.

JOHNSON, EVERETT C.

Depreciation: current regulations—choice of depreciation methods. (In Northeastern university. *Institute of taxation. Third annual federal tax forum*, September 28-29, 1956.)

Mahon, James J., Jr., editor. Importance of the date of affiliation of subsidiary. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 82. Minimizing depreciation. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 161-97.)

JOHNSON, GEORGE E.

Immediate variable life annuities; how they would have fared over last quarter century. *Trusts and estates*, v. 95, Feb. 1956, p. 96-8.

Variable annuity. (From Examination of insurance companies; a series of lectures delivered before the Examiners of the New York state insurance department, New York, 1955) 50p.

JOHNSON, J. CAMPBELL

Stock exchange viewpoint on company annual reports. *Australian accountant*, v. 25, Jan. 1955, p. 555-8.

JOHNSON, JAMES P.

Proposed federal estate tax regulations. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 822-9.

JOHNSON, JAMES P., joint author

See Blum, Walter J., and Johnson, James P.

JOHNSON, JOSEPHINE P.

Liens—relative priority of United States tax lien and attachment lien. *Mississippi law journal*, v. 27, Dec. 1955, p. 69-70.

JOHNSON, MALCOLM

Inheritance by successor corporations of tax attributes—section 381. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 815-45.)

JOHNSON, MALCOLM, joint author

See Pennish, John S., and Johnson, Malcolm

JOHNSON, MALCOLM AND BRECKINRIDGE, JOHN S., JR.

Internal revenue code of 1954. (In Insurance accountants association. *Proceedings . . . 1954*. p. 63-83.)

JOHNSON, MARK H.

Impact of section 736 on a hypothetical situation: new look. (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955*. p. 34-42.)

JOHNSON, MARK H., joint author

See Jackson, J. Paul, and others

JOHNSON, PAUL F.

Organizing and reorganizing companies. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 60-73.)

JOHNSON, PHILIP G.

Accounting procedures and methods under the 1954 internal revenue code. *Nebraska law review*, v. 34, Nov. 1954, p. 116-32.

JOHNSON, R. H.

Simplified accounting and control for minor materials. (In Edison electric institute and American

gas association. *Proceedings, National conference of electric and gas utility accountants . . . 1952*. p. 422-31.)

JOHNSON, ROBERT E.

Laboratory stores control on tabulating machines. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1371-80.

JOHNSON, ROBERT E., AND MORRIS, DORIS N.

Guide to elementary statistical formulas. New York, McGraw-Hill book co., inc., 1956. 101p.

JOHNSON, ROBERT L.

Michigan's new tax. *Journal of accountancy*, v. 99, Feb. 1955, p. 56-60.

JOHNSON, ROBERT W., joint author

See Trueblood, Robert M., and Johnson, Robert W.

JOHNSON AND JOHNSON

American management association. Modern financial planning and control—the Johnson and Johnson program. New York, American management association, c1956. 32p. (*Financial management series no. 110*)

JOHNSON v. COMMISSIONER

Herzberg, Arno. Johnson case solves some problems of the installment seller. *Journal of taxation*, v. 5, Nov. 1956, p. 280-2.

JOHNSTON, CLIFFORD A.

Bright future in tax practice for the young lawyer. *Dickinson law review*, v. 59, June 1955, p. 368-76.

JOHNSTON, DEREK LUKIN

Historical sidelights on accounting. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 491-5.

Some Tudor auditors. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 516-18.

Was Shakespeare an accountant? *New York certified public accountant*, v. 26, July 1956, p. 432-5.

JOHNSTON, R. S.

Evidence of the accountant in litigation. *Accountants' magazine* (Scot.), v. 59, May 1955, p. 296-313.

JOHNSTON, ROBERT

How to evaluate the permanence and effect of a closing agreement with the IRS. *Journal of taxation*, v. 2, June 1955, p. 334-9.

JOHNSTON, TREVOR R.

Comparative law and accounting—United States of America. *Accountants' journal* (N.Z.), v. 33, Jan. 1955, p. 205-7.

JOHNSTON, VANCE M.

Foundations for standard cost systems. *Woman C.P.A.*, v. 17, April 1955, p. 10-13.

What should be done before a cost system is installed? *Cost and management* (Canada), v. 29, Feb. 1955, p. 63-9.

JOHNSTONE, L. STEWART

Training for accountancy. *Australian accountant*, v. 26, March 1956, p. 108-10.

JOHNSTONE, QUINTIN

Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57.

JOHNSTONE, WM. F., joint author

See Donaldson, R. B., and Johnstone, Wm. F.

JOINER, CHARLES W.

Siddall, Roger B. Specialization in the law: a report to Professor Joiner's call for control. *American bar association journal*, v. 42, July 1956, p. 625-7.

JOINER, CHARLES W.—(Continued)

Specialization in the law: control it or it will destroy the profession. *American bar association journal*, v. 41, Dec. 1955, p. 1105-8.

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

See United States. Joint committee on internal revenue taxation

JOINT COMMITTEE ON THE ECONOMIC REPORT

See United States. Joint committee on the economic report

JOINT COSTS

See Cost and factory accounting—Joint costs

JOINT PRACTICE OF LAW AND ACCOUNTING

See Law and accounting—Joint practice

JOINT program to improve accounting in the federal government. United States. Comptroller general.

JOINT tenancy and estate tax avoidance: a widening loophole for transfers in contemplation of death. *Yale law journal*, v. 66, Nov. 1956, p. 142-51.

JONES, ARTHUR AND CORNWELL, S. V. P.

Advising the farmer; role of the accountant and the National agricultural advisory service. *Accountancy* (Eng.), v. 67, Oct. 1956, p. 387-91. *Accountants journal* (Eng.), v. 48, Oct. 1956, p. 275-9. *Accountant* (Eng.), v. 135, Sept. 29, 1956, p. 306-11.

JONES, DONALD C., AND TITMAS, WILLIAM G.

Organizational dimensions of effective budgeting—an experience. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 198-203.

JONES, E. H.

Direct costing—its nature and significance. *Chartered accountant in Australia*, v. 26, April 1956, p. 547-77.

JONES, F. NEVILLE

Accounting basic equations and correlated definitions. San Francisco, Calif., The author, c1955. 23p.

JONES, G. P. MORGAN—

See Morgan-Jones, G. P.

JONES, GEORGE F.

Current methods of reporting and distributing labor costs. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 291-9.)

JONES, H. BRADLEY

Suggestions for the content and drafting of the law partnership agreement. *Practical lawyer*, v. 2, May 1956, p. 50-68.

JONES, HARRY LAMAR

New Code extensions and limitations on use of corporations to save income taxes. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 1-16.)

JONES, HARRY LAMAR AND TERRY, FELIX T.

Oil and gas producers' accounting. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 356-78.)

JONES, J. C.

Installing process costs. *Cost accountant* (Eng.), v. 34, Nov. 1955, p. 191-5.

JONES, J. R.

Some critical questions about direct costing. (*The Arthur Andersen chronicle*, v. 16, Oct. 1956, p. 280-91.

JONES, JAMES W.

In the beginning. *Woman C.P.A.*, v. 18, Dec. 1955, p. 4-5, 15.

JONES, JOSEPH M.

Impact of the new tax code. *Tax executive*, v. 7, Jan. 1955, p. 19-29.

JONES, MARION W.

Constitutionality of retroactive tax statutes. *Virginia accountant*, v. 9, Jan. 1956, p. 21-6.

JONES, MARTIN P.

Long-term financial planning. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1948. 4p. (*Special bulletin 1948C*)

JONES, NORMAN E.

Elections in accounting methods. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 274-84.)

JONES, RALPH COUGHENOUR

American accounting association. Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.

JONES, ROBERT P.

Accounting methods. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 68-83.)
Taxation of partnerships under the Internal revenue code of 1954. *Hadley service bulletin*, Feb. 1956, p. 1-4.

JONES, RUSSELL P.

Steps in developing a machine operation incentive. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 619-25.

JONES, W. C. R.

Manufacturing organization. *Cost and management* (Canada), v. 30, March 1956, p. 99-106.

JONES, W. W.

Certified public accountants' reports—their significance and value in commercial bank lending. April 19, 1955. 12 typewritten pages.

JONES, WILLIAM CECIL

Target areas for lowering costs. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 964-71.

JONICK, JOSEPH L.

How an accountant uncovers false financial statements, concealment of assets. *Credit executive*, v. 28, Aug.-Sept. 1955, p. 8-12.

JONNES, G. S.

Standard costs and budgetary control in practice. *South African accountant*, v. 3, June 1956, p. 72-9.

JORDAN, DAVID F., AND DOUGALL, HERBERT E.

Investments. ed. 6. New York, Prentice-Hall, inc., c1952. 646p.

JOSEPH, FRANZ MARTIN

Death tax treaties: a comparison of basic provisions. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 343-72.)

JOSEPH, FRANZ MARTIN AND KOPPEL, RICHARD U.

Estates of aliens. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1803-29.)
Foreign sales. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 303-26.)

JOSEPH v. GULF OIL CORP.

See Gulf oil corp. v. Joseph

JOURNAL OF ACCOUNTANCY

American anniversary. *Accountant* (Eng.), v. 133, Nov. 26, 1955, p. 593-4.

American institute of accountants. Dynamic accounting for American business; a collection of outstanding articles from the *Journal of accountancy*. New York, American institute of accountants (1955). 91p.

Crowell, Gael O. Anniversary issue: comments. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19.

Fagerberg, Dixon, Jr., editor. Experiment in easy reading to test the weary mind. (Practitioners forum) *Journal of accountancy*, v. 100, Oct. 1955, p. 72.

Half century of accounting. *Journal of accountancy*, v. 100, Nov. 1955, p. 21-2, 24, 26-7, 86, plus. *Journal of accountancy* has a birthday. (Editorial) *Journal of accountancy*, v. 100, Nov. 1955, p. 29-30.

Journal survey. (News report) *Journal of accountancy*, v. 100, Sept. 1955, p. 14, 16.

Mahon, James J., Jr., editor. Working with the new tax code; selected comments from the *Journal of accountancy's* monthly Tax clinic. New York, American institute of accountants, 1955. 71p.

Mahon, James J., Jr., editor. Working with the revenue code in 1956; selected comments from the *Journal of accountancy's* tax clinic, July 1954-June 1956. New York, American institute of accountants, c1956. 125p.

New journal: thumbs up . . . (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 28.

. . . And thumbs down. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 28-9.

New year and a new journal. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 30.

Pro and con on new format. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 27-9.

Sembrano, Bernardo. Request from Manila. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

Shelly, John J. C. Anniversary issue: comments. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19.

Vorburger, Theodore. Praise from an advertising man. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 33.

JOURNAL of accountancy has a birthday. (Editorial) *Journal of accountancy*, v. 100, Nov. 1955, p. 29-30.

JUDD, FRANK

Expediting cost closing in a tobacco company. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 572-7.

JUDD, ORRIN REYNOLDS

New York state society of certified public accountants. Committee on history. Orrin Reynolds Judd. *New York certified public accountant*, v. 26, July 1956, p. 440-1.

JUDGE, E. N.

Infernal audit. *Internal auditor*, v. 12, Sept. 1955, p. 15-21.

JUDGE, GRANT

How the 1954 code affects the calculation of allowable depletion. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 223-9.)

JUDGE BROMLEY'S proposals at the bar dinner. *Bar bulletin* (New York county lawyers association), v. 12, Jan. 1955, p. 142-3.

JUDICIAL treatment of "capital" assets acquired for business: the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12.

JUDKINS, JAY

United States, Commerce, Department of. Directory of national trade associations, by Jay Judkins. Washington, D.C., Government printing office, 1956. 37p.

JUNIOR ACHIEVEMENT

Vadovicky, Joseph B. "Teen-age tycoons," the story of junior achievement. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 206-17.

JUVENILE furniture stores. Dun and Bradstreet, inc.

KAHN, EDWIN L.

Drafting partnership agreements under the 1954 code—special provisions for profit sharing and miscellaneous problems (other than death or withdrawal of partner.) (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 909-38.)

KAHN, LOUIS B., AND SUOJANEN, WAINO W.

Useful activity indexes by inventory fractionation. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 672-81.

KALBACH, JAMES M., JR.

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

KALLIO, ELMER W.

Value of the "uniform classification of accounts for restaurants." (Address presented before Berks County restaurant association, Reading, Pa., April 9, 1956) 6 typewritten pages.

KAMENS, HAROLD AND ANCIER, WILLIAM A.

Federal taxation of life insurance and annuities. (In 1955 *Taxation and estate planning symposium*. p. 17-30.)

Further victories for buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 211-17.

KAMIN, SHERWIN, SURREY, STANLEY S., AND WARREN, WILLIAM C.

Internal revenue code of 1954: trusts, estates and beneficiaries. *Columbia law review*, v. 54, Dec. 1954, p. 1237-65.

KAMINS, ROBERT M.

Federally-based state income taxes. *National tax journal*, v. 9, March 1956, p. 46-54.

KAMMAN, A. O.

Government contract terminations—comparison of ASPR and JTR. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 71-82.

KAMPH, HARRY N.

Payroll procedures. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 180-4. (1955 conference proceedings)

KAMSKY, LEONARD

Cost analysis for improved return on investment. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1443-51.

KANE, C. VERNON

Case study—how to buy a hotel. *Horwath hotel accountant*, v. 36, April 1956, p. 4-6.

Possible answer to the decline in occupancy: a five-day week. *Horwath hotel accountant*, v. 36, May 1956, p. 3, 6.

Report from Florida; comparative operating ratios of typical Florida hotels. *Horwath hotel accountant*, v. 36, Nov. 1956, p. 1-6.

Shopping centers. *Horwath hotel accountant*, v. 36, Oct. 1956, p. 2-3, 6.

KANE, JOHN E.

Keeping up with economic trends. *Journal of accountancy*, v. 99, March 1955, p. 45-8.

KANE, ROBERT L., JR.

Grading procedure of the uniform CPA examination and some statistics and observations devel-

- KANE, ROBERT L., JR.—(Continued)**
 oped therefrom. (In Association of certified public examiners. *Proceedings 1955 annual meeting*. p. 33-5.)
 Suggestions to candidates for the CPA examination. *Journal of accountancy*, v. 99, Jan. 1955, p. 47-9.
- KANE, ROBERT L., JR., editor**
 See also Students department
 American institute of accountants. CPA handbook, edited by Robert L. Kane, Jr. 2 vols. New York, American institute of accountants, c1956. various paging.
- KANSAS CITY, MO. AVIATION, DEPARTMENT OF**
 Manual of cost accounting procedures. Kansas City, Mo., Department of aviation, April 1955. 120p.
- KAPLAN, A. D. H.**
 Current merger movement analyzed. *Harvard business review*, v. 33, May-June 1955, p. 91-100.
- KAPLAN, ALFRED**
 Building contractors. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 134-68.)
- KAPLAN, HOWARD**
 Provision for stock redemption as an aspect of estate planning. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 327-42.)
- KAPLAN, MORTON S.**
 Internal auditor and the independent public accountant; a study in relationships and contrasts. *Accounting seminar*, v. 10, May 1956, p. 35-42.
- KAROSEN, MAURICE E.**
 Sales branch inventory control procedures. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 553-8.
- KARRENBROCK, WILBERT E., AND SIMONS, HARRY**
 Advanced accounting—comprehensive volume. Cincinnati, Ohio, South-western pub. co., c1955. 948p.
- KART, EUGENE, joint author**
 See DeWitt, Albert C., and Kart, Eugene
- KASNEY, JAMES J., AND BRISTOL, CHARLES M., JR.**
 Short-cut tabulating method of inventory control. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1010-14.
- KASSANDER, A. R.**
 Some thoughts on pencils, paper, people and push button accounting. *L.R.B. & M. journal*, v. 36, April-June 1955, p. 1-6.
- KATON, WILLIAM E.**
 Let's abandon cash discounts for prompt payment. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 22-6.
- KATZ, ISRAEL, joint author**
 See Spanbock, Maurice S., Carro, Melvin J., and Katz, Israel
- KATZ, J. LEON**
 Federal tax liens—caveat emptor. *Michigan state bar journal*, v. 34, March 1955, p. 38-40.
 Life insurance: tax treatment and planning. *Michigan state bar journal*, v. 35, March 1956, p. 85-99.
- KATZ, WILBER G.**
 Introduction to accounting. Chicago, Ill., Callaghan and co., c1954. 236p.
- KATZEN, PAUL**
 Outline and bibliography on applications of auditing procedure bulletin no. 23. (Address at Account-
- ing study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.
- KATZENMEYER, ROBERT G.**
 Cost accounting context of seventeen A.I.A. "theory of account" examinations. (Teachers' clinic) *Accounting review*, v. 30, Oct. 1955, p. 694-701.
- KAUFMAN, CHARLES L.**
 Distributions in redemption of stock. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 822-38.)
- KAUFMAN, PAUL**
 Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 17-18.)
- KAUFMAN, SEYMOUR A.**
 Requirements for the CPA examination. *Certificate* (District of Columbia institute of certified public accountants), v. 12, April 1956, p. 3.
- KAUFMAN, STANLEY L.**
 Your rights as an investor; practical and legal manual for the investor. New York, Oceana publications, c1956. 91p.
- KAUFMAN, STUART F.**
 Opportunities for the junior with a large public accounting firm. *Price Waterhouse review*, v. 1, Dec. 1956, p. 29-35.
- KAVANAGH, PRESTON B.**
 Future tax status of farmer cooperatives. *Cooperative accountant*, v. 9, Spring 1956, p. 3-8.
- KAY, W. R.**
 Accountant visits a busy law office. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 222-30.
- KEAN, MILTON J.**
 Some suggestions for preparing a chart and manual of accounts. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1002-9.
- KEARNEY, ANTHONY F., joint author**
 See Buckley, Wallace R., and Kearney, Anthony F.
- KEATON, HOMER W.**
 Advising clients how to arrange employee benefits with tax benefit. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 61-71.)
- KEAY, R. R., AND KELSEY, D. J.**
 Accounting for the British Columbia lumber industry. *Canadian chartered accountant*, v. 68, March 1956, p. 191-203.
- KEEBLER, STUART E., joint author**
 See Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E.
- KEEN, W. L.**
 Pattern of gross profits on New Zealand sheep farms. *Accountants' journal* (N.Z.), v. 34, Nov. 1955, p. 146-9.
- KEEPING** up with economic trends. Kane, John E.
- KEESLING, FRANK M.**
 California franchise and corporation income taxes. *Tax executive*, v. 8, July 1956, p. 39-48.
- KEGS**
 See Containers
- KEIGLEY, RICHARD B.**
 Determination of taxable income. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 5-11.)
- KEIGWIN, LLOYD D., joint author**
 See Saxe, Martin, and Keigwin, Lloyd D.

KEIR, LOYAL E.

Sale or exchange of partnership interest and retirement of partner. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 873-95.)

What is a charity: statutory definition; exclusively; lobbying. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 19-46.)

KEITH, E. GORDON

Economic impact of the corporation income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1953. p. 658-68.)

Future of the corporation income tax. *Journal of finance*, v. 11, May 1956, p. 195-204.

KELL, WALTER G.

Recent developments in accounting for reserves. *Controller*, v. 23, Oct. 1955, p. 471-4. *Society of savings and loan controllers bulletin*, v. 4, Nov. 1955, p. 810.

KELLEMS, VIVIEN

Toil, taxes and trouble. New York, E. P. Dutton and co., inc., 1952. 159p.

KELLER, I. WAYNE

Cost controls in returning to a competitive market. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 15-32.)

Faster depreciation—the glitter's not all gold. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1027-40.

KELLEY, ANDREW J.

Liquidations of closely held corporations. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 93-9.

KELLEY, C. A.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)

KELLEY, JAMES A.

Should a corporation consolidate its foreign and domestic accounts? *New York certified public accountant*, v. 26, Oct. 1956, p. 585-7.

KELLEY, PEARCE C., AND LAWYER, KENNETH

How to organize and operate a small business. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 713p.

KELLY, EDWARD J.

Accounting process; a textbook covering the basic concepts, principles, and conventions of accounting as applied in enterprises operated for profit. San Francisco, Calif., Fearon publishers, c1956. 458p. Education and training of the internal auditor. *Internal auditor*, v. 12, Dec. 1955, p. 69-72.

KELLY, J. P.

Audit of government accounts in Britain. *Accounting research* (Eng.), v. 7, Jan. 1956, p. 42-51.

KELLY, JOHN F.

Motels and freeways. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 35-50.)

KELLY, LINCOLN G.

Lincoln G. Kelly—respected member of a respected profession. *Utah C.P.A.*, v. 12, May 1956, p. 3.

KELLY, WALTER M.

How to meet today's new financial requirements through modern factoring. *Journal of accountancy*, v. 99, May 1955, p. 3-7.

KELSEY, D. J., joint author

See Keay, R. R., and Kelsey, D. J.

KELSEY, DEAN H., joint author

See Dods, John B., and Kelsey, Dean H.

KELSON, PAUL A.

Partnership retirements and death benefits. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 129-33.)

KEMPNER, JACK J.

Application-of-funds statement. *Banking*, v. 49, Aug. 1956, p. 162, 164, 166.

Survey of current funds statement practices. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 167-9.

KEMPSTER, JOHN H.

How we project our capital needs in relationship to sales. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1080-91.

KENDRICK, M. SLADE, joint author

See Hart, V. B., and Kendrick, M. Slade

KENNEDY, IRA E.

Uniform bases for cost accounting. *Hospital accounting*, v. 10, Sept. 1956, p. 6.

KENNON, WALTER

Fixed cost and product mix control by activity analysis. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 319-34.

KENNY, LAWRENCE B.

Costing in the commission finishing of textiles. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 354-61.

KENT, ARTHUR H.

Development and application of a new concept of internal auditing. *California certified public accountant*, v. 23, May 1956, p. 13-20.

New internal auditing and the need for specialized preparatory training. *Accounting review*, v. 30, Oct. 1955, p. 638-44. *National public accountant*, v. 6, June 1956, p. 21-4.

Revised statement of responsibilities of the internal auditor. (In Institute of internal auditors. *Promoting professional progress*, 1956. p. 47-57.)

KENT, HAROLD R.

United Kingdom—income tax and social security laws; a digest. New York, Controllers institute of America (1955). 26 mimeo. pages. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 125-42.

KENT, RICHARD H.

Contributions of property to a partnership. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 121-9.)

KENTUCKY RETAIL LUMBER DEALERS ASSOCIATION

Lumber dealers' business survey 1951. Lebanon, Ky., Kentucky retail lumber dealers association, 1952. not paged.

—1952. not paged.

—1953. not paged.

KENYON, N. COLVER

Status of Oklahoma tax titles. *Oklahoma law review*, v. 8, Nov. 1955, p. 414-58.

KEOGH, EUGENE J.

Retirement and survivorship security for self-employed persons. *California certified public accountant*, v. 24, Nov. 1956, p. 42-6.

Voluntary pension plans for self-employed persons. *Illinois certified public accountant*, v. 18, Summer 1956, p. 49-51.

KEOWN, K. C., editor

See Fitzgerald, Alexander and Keown, K. C., editors

KEPPLER, ARNOLD E.

Government accounting. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 23.

KERNS W. A.

One approach to useful product profit statements. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 997-1001.

KERR, JEAN ST. G.

Inventory valuation. *Australian accountant*, v. 26, June 1956, p. 243-50.
Three concepts of business income. *Australian accountant*, v. 26, April 1956, p. 139-46.

KERRIGAN, HARRY D.

Electronic data processor—a milestone in machine method. *Accounting review*, v. 30, Oct. 1955, p. 660-5.
Intermediate accounting instruction—circa. 1955. *Accounting review*, v. 31, July 1956, p. 418-22.

KESSLER, LOUIS M.

CPA examination statistics (Illinois). *Illinois certified public accountant*, v. 17, June 1955, p. 33-5.

Compilation of the uniform CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 30-3.)

Let's build the profession through education (as recommended by the Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.

New developments in accounting trends and techniques. (Address at joint annual meeting of American society of women accountants and American woman's society of certified public accountants, Richmond, Virginia, October 21, 1955) 18 typewritten pages.

Professional education. *Journal of accountancy*, v. 102, Dec. 1956, p. 32-7.

Progress and development in auditing procedures. (Address at First international accounting conference, 1956 at the Monterrey institute of technology and advanced studies, Monterrey, Nuevo Leon, Mexico) 21 typewritten pages.

KETTLE, RUSSELL

Reminiscences and reflections. *Accountant* (Eng.), v. 134, April 28, 1956, p. 454-60.

KEY-MAN INSURANCE

See Insurance, Life

KEY man uses of life insurance. Smith, J. Carlton.

KEY MEN

See Executives

KEY to industrial teamwork. Council of profit sharing industries.

KEY to Swedish taxes. Akselsson, Lars.

KEYSER, VIRGINIA, joint author

See Wood, Richardson and Keyser, Virginia

KIDD, R. N. A.

Features of the British tax system. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 189-96.

KIELY, JAMES J., joint author

See Morison, Thomas L., and Kiely, James J.

KILCULLEN, RICHARD

Income taxation of individuals. *New York university law review*, v. 30, Feb. 1955, p. 235-51.

Taxing the improper accumulation of corporate surplus. June 1956. New York, Practising law institute, c1956. 45p. (*Current problems in federal taxation*)

KILCULLEN, RICHARD, joint author

See Stanley, Joyce and Kilcullen, Richard

KILEY, WILLIAM A.

Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.

KILLENBERG, GUSTAV A.

Who controls your hospital? *Transcript*, v. 13, Aug. 1956, p. 1, 6.

KILPATRICK, H. CECIL

Treasury department practice. *Federal bar journal*, April-June 1955, p. 132-42.

KIMBALL, HERBERT G.

Auditing the planning activity. *Internal auditor*, v. 13, March 1956, p. 51-8.

Extending the scope of one company's practice of internal auditing. *Internal auditor*, v. 12, March 1955, p. 50-3.

KIMBELL-DIAMOND MILLING COMPANY

Mansfield, Harry K. Kimbell-Diamond situation: basis to the purchaser in connection with liquidation. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 623-35.)

Weingarten, Max. Installment obligations in a Kimbell-Diamond type liquidation. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 532-5.

KIMBROUGH, A. R.

State and federal taxation—short term and controlled trusts. *Trusts and estates*, v. 94, Oct. 1955, p. 857-67.

KINDEL, JAMES H., JR.

Income tax questions on termination of trusts and estates. *Trusts and estates*, v. 94, April 1955, p. 292-5.

Rules affecting income in respect of decedent are changing in subtle ways. *Journal of taxation*, v. 5, Nov. 1956, p. 310-13.

What is income in respect of decedent? 1954 code provisions analyzed in light of prior law. *Trusts and estates*, v. 95, April 1956, p. 332-7.

KINDERMAN, ROBERT H.

Analysis of proposed regulations covering liquidation or sale of a corporation. *Journal of taxation*, v. 2, June 1955, p. 344-5.

Final regulations attempt to clear up problems in recognition of gain or loss (sections 336, 7, 8). *Journal of taxation*, v. 4, May 1956, p. 276.

KINDLEY, RALPH W.

Daily allocation of labor loads by work stations. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 382-6.

KING, ANDREW C.

Hotel internal control systems. *Internal auditor*, v. 12, Dec. 1955, p. 25-32.

Need, use and adaptation of business trend statistics. (Address presented at the convention of National association of hotel accountants, San Antonio, Texas, September 23, 1955) 10 typewritten pages.

KING, EARLE C.

SEC reporting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 6. p. 3-90.)

KING, F. D.

American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Western, and Paul Fertig. New York. American institute of accountants, c1955. various paging.

KING, JOHN ALLEN, JR., AND MATTERS-DORF, LEO

How to make restrictive deals fixing value of property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 1003-19.)

KING, JOHN L.

Deferred compensation and other fringe benefits. *Michigan state bar journal*, v. 35, March 1956, p. 69-84.

KING, LEE KIPLING

Accounting procedures for Oregon schools. *Oregon education*, v. 30, March 1956, p. 10-11, 38.

KINGSOLVER, JACK D.

Contributions, interest, taxes and medical deductions. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 66-76.)

KINST, FRANK J.

Independent audit is an effective and productive tool of management. *Savings and loan news*, v. 78, Jan. 1956, p. 52-3.

KIRBY, VANCE N.

Considerations in business lease arrangements. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 34-44.

KIRCHER, PAUL

Integration of data-processing requirements and the design of electronic equipment. *Controller*, v. 24, March 1956, p. 107-10.

Promoting loyalty in accounting personnel. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1, p. 107-16.)

Use present machines to compete with electronics. *Office*, v. 43, Jan. 1956, p. 80, 83.

KIRCHER, PAUL, joint author

See Kozmetsky, George and Kircher, Paul
Rothschild, Richard M., and Kircher, Paul

KIRCHER, PAUL AND BUCHELE, ROBERT

How to recruit accounting personnel. *Journal of accountancy*, v. 99, May 1955, p. 54-9.

KIRK, J. W.

Capital gains concept. *Canadian journal of accountancy*, v. 5, June 1956, p. 135-41.

KIRK, WAYNE L.

Cost of operating a motel unit. *Tourist court journal*, v. 19, April 1956, p. 23.

KIRKLAND, R. H.

Net operating loss provisions. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 16-20.)

KISSEL, ROBERT

Changes in federal taxation of dividends. *Accounting forum*, v. 27, May 1956, p. 10-14.

KITCHEN, MERLE L.

Planning pensions for people. *Retail control*, v. 23, April 1955, p. 3-19.

KITENDAUGH, GEORGE H.

Corporate tax administration personnel. *Tax executive*, v. 7, Jan. 1955, p. 65-75.

Sales management and taxes. (In American management association. *Management and taxes*. c1956. p. 46-60.)

When sales department is tax conscious careful planning can save a lot of money. *Journal of taxation*, v. 5, Oct. 1956, p. 202-5.

KITTELLE, SUMNER S., joint author

See Lamb, George P., and Kittelle, Sumner S.

KLAUS, GEORGE L.

Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 20-1.

Gilbert, Lewis D. Election of auditors. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

KLECAN, FRANK E.

Fast and flexible inventory control by mechanization. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1014-21.

KLEIN, LOUIS J., AND GOLDBERG, RICHARD H.

Production and inventory controls in apparel manufacturing. *New York certified public accountant*, v. 26, Aug. 1956, p. 474-9.

KLEPAK, DANIEL

Performance budgeting for hospitals and institutions. *Municipal finance*, v. 29, Aug. 1956, p. 17-24.

KLINGMAN, HERBERT F.

Controllershship foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllershship foundation, inc., January 1956. 121p.

KLINGMAN, HERBERT F., editor

Controllershship foundation, inc. Electronics in business; a descriptive reference guide, edited by Herbert F. Klingman, ed. 2, enlarged. New York, Controllershship foundation, inc., c1955. 176p.

KLUBOK, IRVING

Creative accounting. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 24.

KNAPP, CHARLES W.

What is the "fair rate of return?" *Public utilities fortnightly*, v. 57, May 24, 1956, p. 739-50.

KNAPP, GORDON

Should you be a CPA? *Boys' life*, v. 44, Oct. 1954, p. 17, 28.

KNAPP, RUSSELL S., joint author

See Blattmachr, George G., and Knapp, Russell S.

KNAPP, RUSSELL S., AND REPETTI, PETER J.

Problems in distribution of stock and securities of a controlled corporation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 787-813.)

KNAUTH, OSWALD

Business practices, trade position, and competition. New York, Columbia university press, 1956. 181p.

KNECHT, LAWRENCE G.

Life insurance options and marital deduction. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 13-34.

KNIGHT, PAUL K.

Self-development in public accounting. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 87-9.

KNIGHT, R. L.

Internal audit aspect of the General electric training program. *Internal auditor*, v. 13, June 1956, p. 30-9.

KNIGHT, W. A.

Branch office accounting. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 190-3.)

KNIT GOODS MANUFACTURERS**Cost accounting**

National association of hosiery manufacturers. Simplified method of figuring costs for men's and children's seamless hosiery manufacturers. New York, National association of hosiery manufacturers (1951). 28p.

National association of hosiery manufacturers. Simplified method of figuring costs for women's full-fashioned and seamless hosiery manufacturers. New York, National association of hosiery manufacturers, c1953. 24p.

KNIT GOODS MANUFACTURERS—Cost accounting—(Continued)

National knitted underwear association. Manual of recommended practices for determining costs and selling prices. New York, National knitted underwear association, April 23, 1952. 35p. and exhibits.

Patrick, A. Weyman. Theory and technique of cost accounting in the hosiery industry. Ann Arbor, Mich., University of Michigan, School of business administration, March 1956. 229p. (*Michigan business studies, volume 12, number 3*)

Stevenson, Kurl. Costing tricot fabrics for pricing purposes. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 710-14.

Statistics

Foulke, Roy A. Ratios for manufacturers of hosiery and knitted underwear. (In his *Genesis of the 14 important ratios*. c1955.)

KNIT GOODS WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for hosiery and underwear wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

KNOW-HOW of making money in securities. Financial world.

KNOW your costs. *Steel*, March 19, 1956. Reprint.

KNOW your highway costs. Highway research board.

KNOWLTON, P. A.

Profit sharing patterns; a comparative analysis of the formulas and results of the plans of 300 companies with 730,000 employees. Chicago, Ill., Profit sharing research foundation, 1954. 144p.

KNOX, FRANK M.

Design and control of business forms. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 152-91.)

Forms control gives cost control. *Office management*, v. 17, Jan. 1956, p. 31-3, 175.

KOBAK, JAMES B.

What does the new tax law offer business? *Advertising agency and advertising and selling*, v. 47, Oct. 4, 1954, p. 76-108.

KOCH, ALFRED P.

Treasury's bargain counter: contributions. *Taxes—the tax magazine*, v. 33, April 1955, p. 249-52.

KOEHN, RICHARD W.

Cost analysis; a scientific approach to profit-planning. *Auditgram*, v. 32, Aug. 1956, p. 15, 18, 20.

KOHLER, ERIC L.

Activity: nerve center of management and accounting. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1627-33.

Basic concepts in the reorganization of state accounting and auditing practices. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 7-9.

Development of accounting principles by accounting societies. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 177-206.)

Something about accounting language. *Ohio certified public accountant*, v. 14, Spring 1955, p. 75-8.

KOHLER, ERIC L., AND WRIGHT, HOWARD W.

Accounting in the federal government. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 291p.

KOLB, ALLISON R.

Louisiana municipal audit law. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 90-4.)

KOONTZ, DUDLEY R.

Reviewing the sale and lease-back. *Buildings*, v. 56, March 1956, p. 32-3.

KOONTZ, HAROLD AND GABLE, RICHARD W. Public control of economic enterprise. New York, McGraw-Hill book co., inc., 1956. 851p.

KOONTZ, HAROLD AND O'DONNELL, CYRIL

Principles of management; an analysis of managerial functions. New York, McGraw-Hill book co., inc., 1955. 664p.

KOONTZ, MONROE M.

Choose the computer the company needs. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1317-22.

KOPP, CHARLES L.

Insurance in estate planning; business purchase—settlement options—deferred compensation. *Trusts and estates*, v. 95, Sept. 1956, p. 772-5.

KOPP, LEONARD G.

Fagerberg, Dixon, Jr., editor. Acrobatics of trial balancing: a sequel. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76.

KOPPEL, RICHARD U., joint author

See Joseph, Franz Martin and Koppel, Richard U.

KORT, FRED

Alternative constitutional justification of current regulatory taxation. *Virginia law review*, v. 41, May 1955, p. 479-91.

KOSSAR, BERNARD R., joint author

See Glazier, Louis J., Kossar, Bernard R., and Murphy, Joseph Hawley

KOSTAS, JAMES S., joint author

See Axelrad, Irving I., and Kostas, James S.

KOSTELANETZ, BORIS

Accountant's role in a tax fraud case; the accountant as a defendant. (In Northeastern university. Institute of taxation. *Third annual federal tax forum, September 28-29, 1956.*)

Bill of rights not repealed for taxpayers. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 16-18.

Supreme court revisits net worth. *New York certified public accountant*, v. 25, April 1955, p. 232-9.

KOSTERS, STUART F.

Regulation of public utility rate base. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 81-6.)

KOTKIN, BERNARD, joint author

See Haber, Paul and Kotkin, Bernard

KOZMETSKY, GEORGE AND KIRCHER, PAUL

Electronic computers and management control. New York, McGraw-Hill book co., inc., 1956. 296p.

KRAAYENHOF, J.

Profession in the Netherlands; sixty years of growth and development. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 382-90.

KRACKE, EDWARD A.

Development of auditing standards. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 455-88.)

KRAGEN, ADRIAN A.

Some thoughts on the valuation of closely held business interests. *California law review*, v. 43, Dec. 1955, p. 781-90.

KRAKOVER, ALLEN S.

Tax aspects of uranium mining. *Wyoming law journal*, v. 9, Spring 1955, p. 189-98.

KRAKOVER, ALLEN S., AND MEHLER, IRVING M.

State and federal securities surveillance: some attendant problems. *Rocky mountain law review*, v. 27, June 1955, p. 496-520.

KRAMER, JAY OREN

Carrying forward tax benefits of acquired corporations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 741-55.)

Collapsible corporation problem. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 110-17.)

Problems in foundation organization and qualification. (In New York university. *Institute on federal taxation. Proceedings of second biennial conference on Problems of the charitable foundation*, May 1955. p. 5-14.)

KRAMER, ROBERT, joint author

See Lowndes, Charles L. B., and Kramer, Robert

KRAMISH, ARVIN M.

Statutory privilege—production of copies of income tax returns. (Recent cases) *George Washington law review*, v. 23, April 1955, p. 622-5.

KRASSNER, ALBERT

Auditing role in a special guardian assignment. *New York certified public accountant*, v. 25, Aug. 1955, p. 455-60.

KREHBIEL, MARION R.

Appraising the value of a newspaper with 2,500 to 20,000 circulation. *Newspaper controller*, v. 9, April 1956, p. 3, 6.

KREKSTEIN, HERMAN H.

Embezzlement and theft losses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 615-23.)

KREKSTEIN, I. H.

American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.

KRIEBEL, H. A.

Army industrial fund—an introduction. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 9-12.

KRIEGER, WILBER M.

Successful funeral service management. New York, Prentice-Hall, inc., c1951. 466p.

KRIZMAN, FREDERICK E.

Standardizing journalizing. *Hospital accounting*, v. 10, April 1956, p. 18-19.

KROEGER, LOUIS J.

Accounting and management. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 249-51.

KRONMYER, ROBERT E.

Legal aspects of internal auditing in the United States of America. *Internal auditor*, v. 13, March 1956, p. 60-9.

KROTZ, HARRY W., JR.

Use of breakeven for profit planning. *Retail control*, v. 24, Sept. 1955, p. 14-30.

KRUPNICK, SAM

How much should clients know about agency costs? *Printers' ink*, v. 254, March 16, 1956, p. 21-3, 90. Why clients should understand ad agency costs. *Printers' ink*, v. 254, March 23, 1956, p. 32, 34-6, 41.

KRUPP, HOWARD G.

Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin* 1954J)

KRYSTAL, SIDNEY D.

Deductions—estate tax or income tax? *Trusts and estates*, v. 94, June 1955, p. 489-92.

Other corporate changes; changes in section 102—surtax on improper accumulation of surplus. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 409-20.)

Other corporate changes; personal holding company income; foreign personal holding companies. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 420-30.)

KUHN, A. H.

Some practical aspects of depreciation accounting. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants . . . 1952*. p. 270-3.)

KUHNS, BARTON H.

Trusts under the code where the grantor is treated as the substantial owner. *Nebraska law review*, v. 34, March 1955, p. 472-99.

KUHNS, WILLIAM G.

Tax implications of charitable contributions by corporations. *Journal of taxation*, v. 2, May 1955, p. 258-61.

KULLE, CARLTON D.

Human relations between the internal auditor and those being audited. *Internal auditor*, v. 12, June 1955, p. 51-3.

KULP, C. A.

Casualty insurance; an analysis of hazards, policies, insurers, and rates. ed. 3. New York, Ronald press co., c1956. 635p.

KULSHRESTHA, H. S.

Costing in glass bangle industry. *Chartered accountant* (India), v. 4, Oct. 1955, p. 123-30.

KUMLER, WILLIAM L.

Contributions and distributions of property in kind to and by corporations. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 938-48. (*University of Chicago—8th annual Federal tax conference*)

Corporate distributions of stock: a bird's eye view of the new code provisions. *American bar association journal*, v. 41, Jan. 1955, p. 29-33.

Corporate organizations and reorganizations. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 311-48.)

How to reorganize a small corporation into a larger one. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 445-92.)

Tax planning as affected by close corporation interests. *Trusts and estates*, v. 95, Jan. 1956, p. 20-1.

KUMNICK, DANIEL

Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*. p. 39-41.)

KUNTZ, CHARLES A.

Institutions. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 153-7. (*1955 conference proceedings*)

KUNTZ, EUGENE

Powers of appointment. (Condensed from *Southwestern law journal*, Spring 1955) *Monthly digest of tax articles*, v. 5, Aug. 1955, p. 29-43.

KUNY, O. F.

Annual directors audit. *Auditgram*, v. 32, July 1956, p. 7-8, 10-12.

KUNZ, EDWARD J.

Application of statistical sampling to inventory audits. *Internal auditor*, v. 13, Sept. 1956, p. 38-49.

KUPFER, MILTON P.

Accounts receivable financing: a legal and practical look-see. *Practical lawyer*, v. 2, Nov. 1956, p. 50-65; Dec. 1956, p. 55-65.

Priority between surety on performance and payment bonds and financing assignee of contractor, where the latter defaults. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 223-6.

KUPFER, T. M.

Tax status of the direct costing method. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1041-6.

KUPFERMAN, THEODORE R., editor

1953 copyright problems analyzed. Chicago, Ill., Commerce clearing house, inc., c1953. 280p.

KUROSAWA, KIYOSHI

Revised statement of business accounting principles; an interim report of Business accounting council. Tokyo, Science council of Japan, September 1955. 29p.

KUTVIRT, OTAKAR

Departmentalization of return-on-investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 208-17.

KUTZ, I. HENRY

Inter-vivos marital dispositions (income, estate and gift tax problems of prenuptial, separation and divorce property settlements). (In New York university. *Institute on federal taxation (fourteenth annual institute)*). 1956. p. 431-46.)

Transactions between related taxpayers. (In New York university. *Institute on federal taxation (thirteenth annual institute)*). 1955. p. 69-85.)

KYLLO, E. T.

Approach to electronics. (In Insurance accountants association. *Proceedings* . . . 1954. p. 31-40.)

LP GAS

See Liquefied petroleum gas

LABOR

See also Employment

Hours of labor
Industrial relations
Trade unions

Brown, Arthur C. Daily control figures for labor and material. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 377-81.

Commerce clearing house, inc. Labor terms. Chicago, Ill., Commerce clearing house, inc., c1955. Cropsy, Dale V. Experiences with indirect labor incentives. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 966-74.

Ford motor company. Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Shaw, Lee C. Getting the cost picture from the wage contract. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1521-6.

Accounting

Jones, George F. Current methods of reporting and distributing labor costs. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 291-9.)

Pace, Homer St. Clair and Koestler, Edward J. Labor, overhead, and estimated costs. (In their *Cost accounting*. c1956. p. 233-83.)

Cost accounting

See Labor—Accounting

Costs

Accounting for labor costs in the chemical industry. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1022-8.

Cleveland, George B. Getting down to causes on the labor variance. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 82-6.

Giesler, Herbert C. Analysis and control of factory labour costs. *Cost and management* (Canada), v. 29, April 1955, p. 139-50.

Hartogensis, Alwyn M. Manpower budgeting for control of labor costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 947-56.

Zajac, Edward C. Case in control of maintenance labor costs. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1468-75.

Law and regulation

See also Hours of labor

Wages, fees, salaries, etc.—Government regulation

United States. Labor, Department of. Hours worked under the Fair labor standards act as amended; title 29, Chapter V, Code of federal regulations. Washington, D.C., Government printing office, 1955. 10p. (*Interpretative bulletin, part 785, December 1955*)

LABOR RELATIONS

See Industrial relations

LABOR terms. Commerce clearing house, inc.

LABOR UNIONS

See Trade unions

LABORATORIES

Gallantier, A. J. Project costing in a research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 30-7.

Budgeting

Wachholz, George J. System of budgets and cost controls. (In American management association. *Getting the most from product research and development*. c1955. p. 130-42.)

Cost accounting

Meinholz, Russel S. Separating the product-testing costs of a steel mill research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1364-70.

Costs

Wachholz, George J. System of budgets and cost controls. (In American management association. *Getting the most from product research and development*. c1955. p. 130-42.)

Inventories

Johnson, Robert E. Laboratory stores control on tabulating machines. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1371-80.

LABOR'S drive for the guaranteed annual wage. (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 32.

LABOWITZ, ALLAN M.

Appraisal of the attorney general's committee's views on the Robinson-Patman cost justification defense. *George Washington law review*, v. 24, Oct. 1955, p. 109-22.

LA BRIE, F. E.

Lavine, J. More about tax avoidance—Professor La Brie challenged. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 406-9.

Role of the courts in tax avoidance. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 326-34.

LACKMAN, WILLIAM F.

Pension and profit sharing trusts—streamlining administration and operation. *Trusts and estates*, v. 95, March 1956, p. 230-3.

LACOVARA, P. PHILIP

Code's effect on estate planning. *Trusts and estates*, v. 94, Dec. 1955, p. 1034-6.

State legislation affecting trusts and estates. *Trusts and estates*, v. 94, Oct. 1955, p. 868-71.

LACQUER

See Paint and varnish

LADD, H. F.

Casualty losses and federal income taxes. *Price Waterhouse review*, v. 1, Dec. 1956, p. 22-8.

LADERMAN, SAMUEL

Outline of a cost system. (In Institute of scrap iron and steel, inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 3-8.)

LADIES' READY-TO-WEAR

See Clothing retailers

LAFFERTY, GEORGE W.

What management expects from its accounting functions. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 23-31.)

LAFRENTZ, ARTHUR F.

Relations of CPAs with surety companies. *Journal of accountancy*, v. 101, Feb. 1956, p. 51-5.

LAGERQUIST, EDWARD A., JR.

Refresher on flexible budgeting for departmental cost control. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 956-63.

LAGOMARCINO, PAUL D.

Divorced husband and the dependency exemption mirage: an outline of the problem of a statutory corrective procedure. *Tax law review*, v. 12, Nov. 1956, p. 85-95.

LAIKIN, GEORGE J.

How to use tax techniques in the drafting of wills and trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1003-37.)

Stock redemptions: section 302 and 318. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 671-90.)

LAING, J. H.

Accounting for overhead in defence contracts. *Cost and management* (Canada), v. 29, March 1955, p. 102-9.

LAIRD, KEITH

Capital gains vs. taxable income. *Canadian journal of accountancy*, v. 5, March 1956, p. 69-75.

LAKE, KENNETH

Picking up the pieces in accounting methods. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 43-50.)

LAKEY, ROGER C.

Do percentage leases need overhauling? *National real estate and building journal*, v. 56, April 1955, p. 40-2.

LALLY, JOSEPH P.

Performance budgeting in Boston. *Municipal finance*, v. 28, Nov. 1955, p. 80-1.

LAMB, GEORGE P., AND KITTELLE, SUMNER S.

Trade association law and practice. Boston, Mass., Little, Brown and co., 1956. 284p.

LAMBERT, F. CLYDE

How to discuss fees so client both understands and pays fair amount. *Journal of taxation*, v. 3, Oct. 1955, p. 230-1.

Professional fees. *Virginia accountant*, v. 9, July 1955, p. 5-9. *Louisiana certified public accountant*, v. 16, Sept. 1955, p. 12-15.

LAMP MANUFACTURERS

Controllership foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllership foundation, inc., c1955. 63p.

Cost accounting

Van Sickle, Clarence L. Elite lamp company—Product and territorial incomes, costs and profits marketing cost system. (In his *Cases in cost accounting*, 1955. p. 245-54.)

LAND

See also Property
Real estate

LAND DEVELOPMENT

See Real estate

LANDIS, WILLIAM B., JR., joint author

See Alexander, John H., and Landis, William B., Jr.

LANDMAN, J. HENRY

Government's hypocrisy in gambling. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 107-8.

Tax highlights of 1954. *Controller*, v. 23, Feb. 1955, p. 64-5, 87.

Tax highlights of 1955. *Controller*, v. 24, Feb. 1956, p. 66-8, 70-1.

Tax implications of reciprocal trusts. *Taxes—the tax magazine*, v. 34, May 1956, p. 346-50.

Tax inducements for doing business in Haiti. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 567-78.

Taxability of fringe benefits. *Taxes—the tax magazine*, v. 33, March 1955, p. 173-90.

LANDRY, CHARLES B.

Internal auditing as related to the Audit division, Commodity stabilization service, U. S. Department of agriculture. *Internal auditor*, v. 12, Sept. 1955, p. 22-5.

LANE, E. A.

Accounting procedure—PASO-T-1955-2 (Unit and joint lease operations). (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 17-31.)

LANE, JAMES E., JR.

Disposition of the property of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 147-54.)

Spin-offs, split-offs and split-ups under the 1954 code. (The) *Arthur Andersen chronicle*, v. 16, April 1956, p. 97-110.

LANGDON, JOHN

Tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 325-8.

LANGENBERG, WILLIAM

Accent on control—a case in cost system revision. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1273-86.

Cost accounting for cost control and reduction. (In American management association. *Modern financial planning and control—the Johnson and Johnson story*. c1956. p. 24-32.)

LANGENDERFER, HAROLD Q., AND WEINWURM, ERNEST H.

Bringing accounting curricula up-to-date. *Accounting review*, v. 31, July 1956, p. 423-30.

LANIGAR, MARY E.

Doing business as a corporation, partnership, joint venture, etc. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 98-108.)

Doing business as partnership or corporation. *Journal of accountancy*, v. 99, May 1955, p. 48-53.

Re-examination of the 1954 revenue code: Estate and trust income. *Journal of accountancy*, v. 102, Oct. 1956, p. 37-42.

LANKFORD, ALBERT E.

Accounting as a prophet of profits. *Office executive*, v. 31, June 1956, p. 13-15, 17.

LANSANG, FREDERICO S.

Audits of newspaper and periodical circulations. *Accountants' journal* (P.I.), v. 6, June 1956, p. 103-6.

LANSBURGH, RICHARD H.

Spiegel, William R. Industrial management. ed. 5. New York, John Wiley and sons, inc., c1955. various paging. (Edition 4, by William R. Spiegel and Richard H. Lansburgh)

LANTERMAN, JOSEPH B.

Depreciation methods and areas of dispute. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 999-1013.) Mahon, James J., Jr., editor. More depreciation disputes between taxpayers and treasury. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 88-9.

LAPHAM, J. BURNETT

Modernizing the accounting system of the medium sized bank. Cambridge, Mass., Bankers pub. co., c1954. 86p.

LAPPNER, JESS J.

Complete tax education. *Tax executive*, v. 8, Oct. 1955, p. 32-8.

LARIMORE, THEODORE R.

Renegotiation accounting. *Accounting review*, v. 30, April 1955, p. 298-306.

LARKE, ALFRED G.

Employees buy into the company. *Dun's review and modern industry*, v. 66, Aug. 1955, p. 42-4. How corporations aid education. *Dun's review and modern industry*, v. 65, May 1955, p. 47-8, 52. Management self-audit for smaller companies. *Dun's review and modern industry*, v. 65, March 1955, p. 40-2.

LARKIN, MARK D.

Auditing procedures for events after date of financial statements. *Pennsylvania CPA spokesman*, v. 24, Feb. 1955, p. 1, 3-5.

LARRABEE, FORD R.

Everyone is on incentive. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 288-93.)

LARRICK, NANCY, joint author

See Melcher, Daniel and Larrick, Nancy

LARSEN, ROY E.

Crisis in education. *Journal of accountancy*, v. 101, Jan. 1956, p. 29-33. (Same as: Larsen, Roy E. Education: a new responsibility for business leaders) Education: a new responsibility for business leaders. (Address at annual meeting of American institute of accountants, October 1955) 14 mimeo. pages. (Same as: Larsen, Roy E. Crisis in education) Our dangerous little knowledge of economics. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 30.

LARSON, EVERETT A.

Are your stockholders informed? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 237-45.)

LA SALLE, BROTHER

Factors contributing to success in public accounting. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 315-16. "Professional" terminology. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 26.

LASSER, J. K.

Audit of efficiency of management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 3. p. 47-53.) Description of the profession. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 3-11.) Designing annual reports for stockholders. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 9-15.) Designs for effective records. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 3-29.)

How to run a small business; revised by Sydney Prerau. ed. 2. New York, McGraw-Hill book co., inc., 1955. 332p.

Reports on proposed purchase of a business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 3. p. 3-19.)

Reports on studies of the internal controls. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 3. p. 20-46.)

Seeking information needed for tax returns. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 280-311.)

Summary audit program. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 237-62.)

Your business records. New York, Standard register co., (1955?) 24p.

Your income tax. 1956 ed. New York, Simon and Schuster, 1955. 214p.

Your income tax. 1957 ed. New York, Simon and Schuster, c1956. 218p.

LASSER, J. K., joint author

See Casey, William J., Lasser, J. K., and Walsh, Eugene P.

LASSER, J. K., AND LASSER, J. K., TAX INSTITUTE, editors

See also Lasser, J. K., tax institute, editor Encyclopedia of tax procedures. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 1632p.

LASSER, J. K., AND PRERAU, SYDNEY

How to do business in foreign countries. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 118-46.)

LASSER, J. K., AND ROTHSCHILD, V. HENRY

Deferred compensation for executives. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 89-102.

LASSER, J. K., TAX INSTITUTE

J. K. Lasser's Handbook of successful tax procedures. New York, Simon and Schuster, 1956. 276p.

Lasser's tax planning for real estate. New York, Reinhold publishing corp., 1955. 421p.

LASSER, J. K., TAX INSTITUTE, editor

See also Lasser, J. K., and Lasser, J. K., tax institute, editors

Estate tax techniques. Albany, N.Y., Matthew Bender and co., inc., 1955. various paging.

J. K. Lasser's Standard handbook for accountants; a modern encyclopedia of auditing, cost control, management, systems design, forecasting, operation of the accounting office, and other phases of business planning. New York, McGraw-Hill book co., inc., 1956. various paging.

LASSER, J. K., TAX INSTITUTE AND CUNNION, JOHN D.

J. K. Lasser's treasury of tax saving ideas. Larchmont, N.Y., Business reports, inc., c1956. 190p.

LASSER, J. K., TAX INSTITUTE AND WALLACE, RALPH

How to save estate and gift taxes. New York, American research council, c1955. 310p.

LASSER, MILES L.

Taxable years of partnerships and partners—partnership agreements—unincorporated enterprises taxed as corporations. (In Buffalo, University of and New York state society of certified public accountants, *2nd annual institute on federal and state taxation*. p. 123-40.)

LASSER, S. J.

1955 income tax guide—21 easy steps for preparing and filing your 1954 return. Greenwich, Conn., Fawcett publications, inc., c1954. 192p.

LASSERS, WILLARD J.

New depreciation regulations. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 741-5.

LASSER'S tax planning for real estate. Lasser, J. K., tax institute.

LASSETER, ETHELEN

Accountant and estate planning. *Woman C.P.A.*, v. 18, April 1956, p. 6-10.
Highlights of the 1954 internal revenue code as it relates to trusts and estates. *Woman C.P.A.*, v. 17, April 1955, p. 4, 6; June 1955, p. 4-6.

LAST-IN, FIRST-OUT METHOD

See Inventories—Last-in, first-out method

LATCHAM, FRANKLIN C., joint author

See Emerson, Frank D., and Latcham, Franklin C.

LATCHFORD, GEORGE P., JR.

Appraiser witnesses in condemnation cases. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 105-25.)

LATHAM, DANA

Report on relations between lawyers and accountants. *Journal of the state bar of California*, v. 29, Nov.-Dec. 1954, p. 451-3.

LATIN AMERICA

Irizarry y Puente, J. Currency depreciation in Latin America—its character and effect on foreign taxpayers. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 52-67.

LATZER, PAUL J.

Cost accountant and industrial engineer. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 348-50.

LAU, G. A.

Profit sharing schemes and retirement provisions. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 2-6.

LAUBACH, PETER B., joint author

See Anthony, Robert N., Wallace, Edward L., and Laubach, Peter B.

LAUBACH, PETER B., AND THOMPSON, LAWRENCE E.

Electronic computers: a progress report. *Harvard business review*, v. 33, March-April 1955, p. 120-8.

LAUBE, WILLIAM T., joint author

See Moore, James William, Laube, William T., and Harris, Albert W., Jr.

LAUBER, ROBERT R.

Cash forecasting made easy—Here's a presentation of technical devices to help you project cash flow. *Savings and loan news*, v. 78, Jan. 1956, p. 22-4.

LAUNDRIES

American institute of laundering. Laundry plant layout. Joliet, Ill., American institute of laundering, March 1948, not paged. (*Special report no. 155*)
American institute of laundering. Machine for route control and service analysis. *American institute of laundering, Service bulletin*, Jan. 1954, no. 456B.

American institute of laundering. Over-the-counter laundry service. Joliet, Ill., American institute of laundering (1954). 23p. (*Special report no. 211*)

American institute of laundering. Validating and summarizing laundry tickets. Joliet, Ill., American institute of laundering, September 1953. 19p. (*Special report no. 204*)

Brown, Robert O. Addressographs on trucks and in call offices. *American institute of laundering, Service bulletin*, March 1955, no. 476, 4p.

Accounting

Brown, Robert O. Bookkeeping machines that save you money. *American institute of laundering, Service bulletin*, July 1954, no. 462-A.

Brown, Robert O. Machine system for laundry billing. *American institute of laundering, Service bulletin*, March 1955, no. 473-A. 4p.

Statistics

Accounting corporation of America. Laundry and cleaning, plants and agencies. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 82-7.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 82-7.)

American institute of laundering. Operating cost percentages 1954. Joliet, Ill., American institute of laundering. 55p. (*Special report no. 217*)

American institute of laundering. Operating cost percentages 1955. Joliet, Ill., American institute of laundering, 1956. 45p. (*Special report no. 227*)

National cash register company. Laundries. (In its *Expenses in retail businesses*. (1955). p. 30, 31.)

LAUNDRY plant layout. American institute of laundering.

LAUNER, E. J.

Appraising for mortgage purposes. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 91-101.)

LAURITZEN, CHRISTIAN M., II

Improvement of probate procedure; provision for apportionment of federal estate taxes. *Trusts and estates*, v. 95, Oct. 1956, p. 898-903.

Improvement of probate procedure; simultaneous death—tax and other problems. *Trusts and estates*, v. 94, Oct. 1955, p. 787-95.

Instrument-drafting problems growing out of simple v. complex trusts. *Journal of taxation*, v. 3, Oct. 1955, p. 213-15.

LAVELLE, FRANCIS A., joint author

See Bergen, Kenneth W., and Lavelle, Francis A.

LAVINE, J.

More about tax avoidance—Professor La Brie challenged. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 406-9.

LAW

See also Commercial law

American bar association. Statements of principles with respect to the practice of law formulated by representatives of the American bar association and various business and professional groups. Chicago, Ill., American bar association, June 15, 1956, p. 105A-112A.

Bradway, John S. Legal clinics and law students: rocks and cement for better legal education. *American bar association journal*, v. 41, May 1955, p. 425-9.

Branch, John W. Yes, I want to practice law! *Case and comment*, v. 61, May-June 1956, p. 3-6.

Dorwin, Oscar John. Planning a legal career: some considerations for law students. *American bar association journal*, v. 42, Jan. 1956, p. 50-2.

Drinker, Henry S. Legal ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 37-45.

Galvin, Charles O. Applied legal training: an experiment in legal education. *American bar association journal*, v. 41, Dec. 1955, p. 1133-5.

Harris, Robert E. Education: legal and general. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 24-5.

Joiner, Charles W. Specialization in the law: control it or it will destroy the profession. *American bar association journal*, v. 41, Dec. 1955, p. 1105-8.

Law instruction for laymen. *Unauthorized practice news*, v. 21, Dec. 1955, p. 88-90.

Lawyer as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurence M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.

LAW—(Continued)

- Public relations of the legal profession. *Canadian bar review*, v. 33, May 1955, p. 575-94.
- Shumaker, Walter A., and Longsdorf, George Foster. Cyclopedic law dictionary; defining terms and phrases of American jurisprudence, of ancient and modern common law, international law, civil law, the French and Spanish law, and other juridical systems; with an exhaustive collection of legal maxims. ed. 3, by Frank D. Moore. Chicago, Ill., Callaghan and co., 1940. 1188p.
- Siddall, Roger B. Specialization in the law: a report to Professor Joiner's call for control. *American bar association journal*, v. 42, July 1956, p. 625-7.
- Tourtellot, Arthur B. Improvement of legal education. (In his *General recognition of accountancy as a profession*. 1956. p. 35-45.)
- Wham, Benjamin. Specialization in the law: the public need must be better served. *American bar association journal*, v. 42, Jan. 1956, p. 39-41.

Unauthorized practice

See also Government agencies and departments—Practice before
Lawyers and accountants
Tax practice

- AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.
- Accountants and solicitors. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 3-4.
- Accountants in tax practice. *Bar bulletin* (New York county lawyers association), v. 12, March 1955, p. 208-9.
- Accountants—unauthorized practice of law—settlement of client's income tax liability. (Decisions) *New York university law review*, v. 30, Feb. 1955, p. 492-3.
- Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.
- Agran in Wonderland. (Editorial) *Journal of accountancy*, v. 100, Aug. 1955, p. 29-30.
- American bar association. Annual report of the Standing committee on unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 17-29.
- American bar association. Report of the special committee on professional relations. *Unauthorized practice news*, v. 21, Dec. 1955, p. 39-52.
- American bar association. Statements of principles with respect to the practice of law formulated by representatives of the American bar association and various business and professional groups. Chicago, Ill., American bar association, June 15, 1956. p. 105A-112A.
- American bar association. Committee on professional relations. Lawyers and accountants in tax practice. *Michigan state bar journal*, v. 34, March 1955, p. 9-17.
- American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income, tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.
- Aranow, Edward Ross. Anchin case: its legal implications for accountants in tax work. *Journal of taxation*, v. 3, Aug. 1955, p. 85-6. *New York certified public accountant*, v. 25, Oct. 1955, p. 579-81.
- Attorney and client—accountant rendering services involving a difficult and controversial issue of federal income tax law held to be illegally practicing law. (Recent decisions) *Virginia law review*, v. 40, Dec. 1954, p. 1079-81.
- Bachrach, Jerome C. Public interest and the preparation of tax returns. *American bar association journal*, v. 41, March 1955, p. 204, 206.
- Bar association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.

- Blackburn, A. B., Jr. Federal income tax practitioner. (Notes) *University of Florida law review*, v. 7, Fall 1954, p. 319-27.
- Burk, Frank D. That Agran case—what does it mean? *Kansas City bar journal*, v. 31, Jan. 1956, p. 11-14.
- Burrows, William P. There is no Maginot line in tax practice. *Syracuse law review*, v. 6, Fall 1954, p. 169-82.
- CPA firm wins suit for fee; unauthorized-practice-of-law defense fails. *Journal of taxation*, v. 3, Aug. 1955, p. 83-8.
- CPAs praise Griswold's tax-practice ideas, but see difficulties in some areas. *Journal of taxation*, v. 2, May 1955, p. 271-3.
- California. County of Los Angeles. Municipal court. Agran, plaintiff, vs. Shapiro, defendant; memorandum opinion no. 19843, May 31, 1955. 12 typewritten pages.
- California. County of Los Angeles. Superior court. Reuben Shapiro, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior court C. A. no. 8212, Los Angeles, Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (In support of general position of appellants). February 9, 1954. 15p.
- California. Los Angeles county. Superior court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.
- California. County of Los Angeles. Superior court. Appellate department. Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al. defendants and respondents; Superior court no. Civ A 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17. *Journal of accountancy*, v. 102, Nov. 1956, p. 75.
- Carey, John L. CPA's position in tax practice. (Talk before New York state society of CPAs, April 18, 1955) 19 mimeo. pages.
- Carey, John L. Will the CPA hold his tax practice? *New York certified public accountant*, v. 26, Jan. 1956, p. 19-20.
- Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.
- Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.
- Clark, Reuben, Jr. Treasury's interpretation of circular 230 raises new doubts on practice by accountants. *Journal of taxation*, v. 4, April 1956, p. 216-19.
- Cohen, Herbert L. Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.
- Cohen, William and Lewis, Bernard L. Attorney-accountant: ethical problems in the joint practice of law and accounting. *U.C.L.A. law review*, v. 3, April 1956, p. 360-71.
- Comments on Griswold. (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 25.
- Correa, Mathias F. AIA's counsel sees no difficulty with Treasury's statement; disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.
- Davis, Abraham N. Unauthorized practice of law and the public interest in the qualified lawyer. *Unauthorized practice news*, v. 21, Dec. 1955, p. 4-14.
- Eaton, Marquis G. What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.
- Everberg, Carl B. Lawyer's and accountant's area. *Boston university business review*, v. 1, Spring 1954, p. 20-4. *Case and comment*, v. 60, Jan.-Feb. 1955, p. 24, 26-8, 30-1.

LAW—Unauthorized practice—(Continued)

- Falk, Herbert S., Jr. Accountants—unauthorized practice of law in federal tax matters. *North Carolina law review*, v. 33, Feb. 1955, p. 252-8.
- Feltman, Philip. Griswold: two important points. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 22.
- Freedheim, Eugene H. Relationship between accountants and lawyers. *National public accountant*, Nov. 1955, p. 19-23. *Unauthorized practice news*, v. 21, Dec. 1955, p. 26-36.
- Freedman, Horace N. Unauthorized practice of law—accountants in the field of federal taxation. *Southern California law review*, v. 28, April 1955, p. 303-13.
- Gonzalez, Francisco F., IV. Agran case: a warning or a mistake? *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 177-81.
- Green, Merritt W. Unauthorized practice as it affects public relations. *Ohio bar*, v. 28, July 4, 1955, p. 686-92.
- Greenhouse, Max. Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.
- Griswold, Erwin N. Dean Griswold again states his views on the lawyer-accountant controversy. *National public accountant*, v. 6, Jan. 1956, p. 15-18.
- Griswold, Erwin N. Further look: lawyers and accountants. *American bar association journal*, v. 41, Dec. 1955, p. 1113-16, 1179.
- Griswold, Erwin N. Lawyers, accountants, and taxes. (Speech delivered at the Association of the bar of the City of New York, January 13, 1955) 15 mimeo. pages. *Record of the Association of the bar of the City of New York*, v. 10, Feb. 1955, p. 52-71. *Journal of accountancy*, v. 99, April 1955, p. 33-41. (Same as: Griswold, Erwin N.—We can stop the lawyer-accountant conflict over tax practice now: four recommendations) *Unauthorized practice news*, v. 21, June 1955, p. 3-23.
- Griswold, Erwin N. Tax practice problem—a further look at lawyers and accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 29-35.
- Griswold, Erwin N. We can stop the lawyer-accountant conflict over tax practice now: four recommendations. *Journal of taxation*, v. 2, March 1955, p. 7-15, 18. (Same as: Griswold, Erwin N.—Lawyers, accountants, and taxes)
- Griswold analyzes trouble spots in tax practice fight; says CPAs should relax. *Journal of taxation*, v. 3, Nov. 1955, p. 269-73.
- Harned, H. H. Unauthorized practice of law. *Kentucky state bar journal*, v. 20, March 1956, p. 62, 87.
- Harvard law dean discusses tax practice controversy. (Editorial) *Journal of accountancy*, v. 99, April 1955, p. 31-2.
- Humphrey, G. M. Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.
- Jackson, J. Paul. Practice of tax law—the lawyer-accountant controversy. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 279-88.
- Jameson, William J. Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
- Jameson, William J. Lawyers and accountants. *American bar association journal*, v. 41, May 1955, p. 439-42.
- Jameson, W. J. Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2).) *American bar association journal*, v. 42, April 1956, p. 349, 364.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57.
- Latham, Dana. Report on relations between lawyers and accountants. *Journal of the State bar of California*, v. 29, Nov.-Dec. 1954, p. 451-3.
- Lawyers and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.
- Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.
- Lorinczi, George G. Tax controversy—a reappraisal. *Milwaukee bar association gavel*, v. 17, Summer 1956, p. 6-8.
- Maloney, Vincent H. Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 685.
- Mandelker, Adolph I. Unauthorized practice of law. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 23-4.
- May, George O. Further look at lawyers and accountants. *American bar association journal*, v. 42, June 1956, p. 582-3.
- Milwaukee junior bar association. Report of Unauthorized practice of law committee. *Unauthorized practice news*, v. 21, June 1955, p. 47-9.
- More about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.
- Murphy, Joseph Hawley. Lawyer and the accountant in federal tax picture. *New York state bar bulletin*, v. 27, Oct. 1955, p. 364-9.
- New Agran decision holds virtually all CPA-Treasurer negotiations practice-of-law. *Journal of taxation*, v. 3, Aug. 1955, p. 80-3.
- New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.
- New York (state). Senate. Resolution on the practice of law. Albany, N. Y., Legislative index co., Feb. 15, 1956. 2 mimeo. pages.
- New York state society of certified public accountants. Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.
- Offenbacher, Phillip. Unauthorized practice of law in Washington. *Washington law review and state bar journal*, v. 30, Aug. 1955, p. 249-60.
- Otterbourg, Edwin M. Ethics and the unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 3-16.
- Otterbourg, Edwin M. Ethics and unauthorized practice. *Texas bar journal*, v. 19, Jan. 22, 1956, p. 15-16, 49-53.
- Person, Samuel. Duel of tax practice—lawyer vs. accountant. *Accounting seminar*, v. 11, Dec. 1956, p. 5-15.
- Practice of taxes as the practice of law: the lawyer-accountant dispute. (Notes) *Minnesota law review*, v. 39, June 1955, p. 873-9.
- Richardson, Mark E. Tax "quarrel." *Journal of accountancy*, v. 100, July 1955, p. 27-9.
- Role of the Treasury in the tax practice problem. (Editorial) *Journal of accountancy*, v. 100, July 1955, p. 25-6.
- Shall accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.
- Stans, Maurice H. AIA president Stans offers a proposed solution to the tax practice controversy. *Journal of taxation*, v. 3, Dec. 1955, p. 336-41.
- Stans, Maurice H. Stans addresses FBA meeting on "Should non-lawyers be permitted to practice before administrative agencies?" *Journal of accountancy*, v. 98, Dec. 1954, p. 700, 702.
- Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.
- Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. (Official releases) *Journal of accountancy*, v. 100, July 1955, p. 72-5.
- Veirs, Orval L. In defense of the lawyer-CPA. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1361-3.
- Verdict for CPA firm. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 6.
- vom Baur, F. Trowbridge. Practice before administrative agencies. *Unauthorized practice news*, v. 22, Oct. 1956, p. 3-12.
- Weaver, Orville J. Practice of taxation: accountants vs. attorneys. *Cleveland-Marshall law review*, v. 5, Spring 1956, p. 46-60.
- Winters, Glenn R. Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

LAW AFFECTING ACCOUNTING

See Accounting—Law

LAW AND ACCOUNTING

Chicago bar assn. holds lawyers employed by accounting firms violate ethics canons. *Journal of taxation*, v. 5, Sept. 1956, p. 184-5.

Field, Ernest R. Legal conflicts and the study of accountancy. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 126-8.

McCredie, H. Accounting in relation to law. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 367-79.

Magruder, Bernard F. Law and accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 79-95.)

Tarleau, Thomas N. Tarleau urges no separate "tax profession"; basic law and accounting judgments needed. *Journal of taxation*, v. 5, Dec. 1956, p. 336-7.

Werntz, William W. Influence of administrative agencies on accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 99-118.)

Joint practice

Cohen, William and Lewis, Bernard L. Attorney-accountant: ethical problems in the joint practice of law and accounting. *U.C.L.A. law review*, v. 3, April 1956, p. 360-71.

Problem of dual practice of law and accounting; two opinions issued by the Committee on professional ethics of the New York county lawyers association, November 23, 1954. *Unauthorized practice news*, v. 20, Dec. 1954, p. 58-60.

LAW instruction for laymen. *Unauthorized practice news*, v. 21, Dec. 1955, p. 88-90.

LAW of uranium development; a symposium. *Wyoming law journal*, v. 9, Spring 1955, p. 137-250.

LAW OFFICE MANAGEMENT

See Lawyers

LAW office management. McCarty, Dwight G.

LAW SCHOOLS

See Schools, colleges, etc., Law

LAWLER, JOHN

May, George O. Talk with Mr. May; interview by John Lawler. *Journal of accountancy*, v. 99, June 1955, p. 40-5. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 297-305.

LAWRENCE, CHARLES

Study guide for beginning accountants. Detroit, Mich., Michigan association of certified public accountants, c1956, folder.

—Instructional helps for a Study guide for beginning accountants. c1956, folder.

Suggested program for cooperation between educational institutions and small practitioners. *Accounting review*, v. 30, Oct. 1955, p. 645-50.

Teaching responsibilities and machine-graded tests. (Teachers' clinic) *Accounting review*, v. 30, July 1955, p. 538-9.

LAWSON, GERALD H.

Joint cost analysis as an aid to management—a rejoinder. *Accounting review*, v. 31, July 1956, p. 439-43.

LAWSUITS

See also Court decisions
Evidence
Tax litigation

LAWTHERS, ROBERT J.

Business buy-out agreements with life insurance under the new code. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 73-85.

Life-insurance proceeds subject to income tax. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 44-52.

Reverter or contemplation-of-death can kill tax advantage given insurance proceeds. *Journal of taxation*, v. 2, Jan. 1955, p. 20-2.

Weakness in Casale decision: insolvency could destroy benefit to owner-employee. *Journal of taxation*, v. 5, Dec. 1956, p. 342-4.

LAWYER, KENNETH, joint author

See Kelley, Pearce C., and Lawyer, Kenneth

LAWYER as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurance M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.

LAWYER from antiquity to modern times. Pound, Roscoe.

LAWYERS

American bar association. Canons of professional ethics, Canons of judicial ethics adopted by the American bar association together with Rules of procedure of the Committee on professional ethics and grievances and Rules and standards adopted as to law lists. Chicago, Ill., American bar association, October 1954. 54p.

Barnes, John Potts. Government lawyer; his relation to the government, the taxpayer and the taxpayer's representative. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 873-8. (*University of Chicago—8th annual Federal tax conference*)

Blaustein, Albert P., and Porter, Charles O. American lawyer; a summary of the Survey of the legal profession. Chicago, Ill., University of Chicago press, c1954. 360p.

Branch, John W. Yes, I want to practice law! *Case and comment*, v. 61, May-June 1956, p. 3-6.

Brown, Louis M. Practicing lawyer must practice public relations, too. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 19-21. 55.

Commission on organization of the executive branch of the government. Legal services and procedure; a report to the Congress, March 1955. Washington, D.C., Government printing office, 1955. 115p.

Commission on organization of the executive branch of the government. Task force report on legal services and procedure, March 1955. Washington, D.C., Government printing office, 1955. 442p.

DesChamps, C. A., and Sheild, George N. Lawyers' and accountants' professional liability. *Insurance counsel journal*, v. 22, July 1955, p. 279-302.

Drinker, Henry S. Legal ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 37-45.

Drinker, Henry S. Legal specialists: specialized legal service. *American bar association journal*, v. 41, Aug. 1955, p. 690-2.

Ernst, Morris L., and others. Lawyer's role in modern society: a round table. *Journal of public law*, v. 4, no. 1. 48p.

Gerhart, Eugene C. Noble profession: a panorama of law office practice. *American bar association journal*, v. 41, March 1955, p. 213-16.

Goodman, Leonard H., and Rabinowitz, Richard W. Lawyer opinion on legal education: a sociological analysis. *Yale law journal*, v. 64, Feb. 1955, p. 537-55.

Habermann, Philip S. Law office management. *Wisconsin bar bulletin*, v. 29, June 1956, p. 31-7, 40, 51-5.

Harris, Whitney R. Hoover commission report: improvement of legal services and procedure. *American bar association journal*, v. 41, June 1955, p. 497-500. 558.

Johnston, Clifford A. Bright future in tax practice for the young lawyer. *Dickinson law review*, v. 59, June 1955, p. 368-76.

Jones, H. Bradley. Suggestions for the content and drafting of the law partnership agreement. *Practical lawyer*, v. 2, May 1956, p. 50-68.

Lawyer as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurance M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.

Lawyers' incomes. *Wisconsin bar bulletin*, v. 28, Oct. 1955, p. 46.

LAWYERS—(Continued)

- Liebenberg, Maurice. Income of lawyers in the postwar period; factors affecting the distribution of earnings. *Survey of current business*, v. 36, Dec. 1956, p. 26-36.
- McCarty, Dwight G. Law office management. ed. 3. New York, Prentice-Hall, inc., 1955. 525p.
- McCarty, Dwight G. Role of management in the law office. *New York state bar bulletin*, v. 27, Oct. 1955, p. 370-5.
- McClain, Joseph A., Jr. Legal education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 109-20.)
- Malkasian, Henry A. Social security for lawyers: the profession should not be excluded. *American bar association journal*, v. 41, Dec. 1955, p. 1129-32.
- Maxwell, David F. Attorney and estate planning. (In 1955 *Taxation and estate planning symposium*. p. 58-67.)
- Mayer, Martin. Wall street lawyers; Part I: The elite corps of American business; Part II: Keepers of the business conscience. *Harper's magazine*, v. 212, Jan. 1956, p. 31-7; Feb. 1956, p. 50-6.
- Mississippi state bar. Suggested basis of fee computation. *Mississippi law journal*, v. 27, Oct. 1956, p. 342-9.
- Orren, Harding A. Streamlined filing and indexing system for the law office. *Practical lawyer*, v. 2, Nov. 1956, p. 41-9.
- Pound, Roscoe. Lawyer from antiquity to modern times; with particular reference to the development of bar associations in the United States; a study prepared for and published by the Survey of the legal profession under the auspices of the American bar association. St. Paul, Minn., West publishing co., c1953. 404p.
- Public relations of the legal profession. *Canadian bar review*, v. 33, May 1955, p. 575-94.
- Pyle, L. Arnold. Ethics of the legal profession. *Mississippi law journal*, v. 27, Oct. 1956, p. 310-16.
- Rowe, Claude W. How and where lawyers get practice. Durham, N.C., Judiciary publishing co., c1955. 212p.
- Sammond, Frederic. Agreement for a law partnership. *Wisconsin bar bulletin*, v. 29, Aug. 1956, p. 11-20.
- Smith, Lincoln. Lawyers as regulatory commissioners. *George Washington law review*, v. 23, March 1955, p. 375-428.
- Smith, Reginald Heber. 1956 sequel: law office organization. *American bar association journal*, v. 42, Feb. 1956, p. 144-7.
- Tourtellot, Arthur B. Improvement of legal education. (In his *General recognition of accountancy as a profession*. 1956. p. 35-45.)
- Wham, Benjamin. Specialization in the law: the public need must be better served. *American bar association journal*, v. 42, Jan. 1956, p. 39-41.
- Wisconsin bar association. Canons of professional ethics. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 32-3, 36-41.
- Accounting**
- Cantrall, Arch M. Law office system. *Practical lawyer*, v. 1, May 1955, p. 13-29; Oct. 1955, p. 27-38; Nov. 1955, p. 30-43; v. 2, March 1956, p. 59-73; April 1956, p. 62-73. (Parts 4 and 5 of this series were written in collaboration with Jacquelyn H. Forlines)
- Habermann, Philip S. Law office management. *Wisconsin bar bulletin*, v. 29, June 1956, p. 31-7, 40, 51-5.
- Kay, W. R. Accountant visits a busy law office. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 222-30.
- McCarty, Dwight G. Modern bookkeeping system; Capital and depreciation accounts; Determining the office overhead; Effective accounting reports. (In his *Law office management*. ed. 3. 1955. p. 388-412; 420-31; 432-41; 442-52.)
- Shiels, John H. Banker looks at lawyers' accounts. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 25-6.
- South Dakota, University of. Business research bureau. Accounting system for lawyers. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 37-8.)

Wolkin, Paul A. Bookkeeping for the small law office. *Practical lawyer*, v. 1, April 1955, p. 56-80.

Compensation

See Wages, fees, salaries, etc.—Lawyers

Cost accounting

Neuhoff, Ralph R. Cost finding for a law office. *Practical lawyer*, v. 1, Dec. 1955, p. 19-29. v. 2, Jan. 1956, p. 42-61; Feb. 1956, p. 53-60.

Examinations

See Examinations, Bar

Pensions

See Pensions and benefit plans—Lawyers

Specialization

See Specialization

Taxation

See also Professional men—Taxation

Fraxier, William B. Tax problems in your law office. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1363-73.

Hughes, C. W. Income tax problems of attorneys. (Condensed from the *Journal of the Bar association of the State of Kansas*, May 1956) *Monthly digest of tax articles*, v. 6, Sept. 1956, p. 54-9.

LAWYERS, accountants, and taxes. Griswold, Erwin N.

LAWYERS, COOPERATION WITH

See Lawyers and accountants

LAWYERS AND ACCOUNTANTS

AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.

Accountants and solicitors. *Accountant* (Eng.), v. 133, Dec. 17, 1955, p. 669. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 3-4.

Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.

American bar association. Report of the special committee on professional relations. *Unauthorized practice news*, v. 21, Dec. 1955, p. 39-52.

American bar association. Committee on professional relations. Lawyers and accountants in tax practice. *Michigan state bar journal*, v. 34, March 1955, p. 9-17.

Attorney and client—accountant rendering services involving a difficult and controversial issue of federal income tax law held to be illegally practicing law. (Recent decisions) *Virginia law review*, v. 40, Dec. 1954, p. 1079-81.

Bachrach, Jerome C. Public interest and the preparation of tax returns. *American bar association journal*, v. 41, March 1955, p. 204, 206.

Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.

Bar association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.

Burke, Frank D. That Agran case—what does it mean? *Kansas City bar journal*, v. 31, Jan. 1956, p. 11-14.

Burrows, William P. There is no Maginot line in tax practice. *Syracuse law review*, v. 6, Fall 1954, p. 169-82.

CPAs praise Griswold's tax-practice ideas, but see difficulties in some areas. *Journal of taxation*, v. 2, May 1955, p. 271-3.

California. Los Angeles county. Superior court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.

California. County of Los Angeles. Superior court. Appellate department. Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al. defendants and respondents; Superior court no. Civ A 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September

LAWYERS AND ACCOUNTANTS—(Continued)

- 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17.
- Journal of accountancy*, v. 102, Nov. 1956, p. 75.
- Carey, John L. CPA's position in tax practice. (Talk before New York state society of CPAs, April 18, 1955) 19 mimeo. pages.
- Carey, John L. Will the CPA hold his tax practice? *New York certified public accountant*, v. 26, Jan. 1956, p. 19-20.
- Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.
- Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.
- Cohen, Herbert L. Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.
- Cordle, O. M. More on the tax conflict. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22, 24.
- Couldery, Frederick A. J. Accountant's relationships with other professions. *International accountants' journal* (Eng.), v. 26, Dec. 1956, p. 102-4.
- Davis, Abraham N. Unauthorized practice of law and the public interest in the qualified lawyer. *Unauthorized practice news*, v. 21, Dec. 1955, p. 4-14.
- Everberg, Carl B. Lawyer's and accountant's area. *Boston university business review*, v. 1, Spring 1954, p. 20-4. *Case and comment*, v. 60, Jan.-Feb. 1955, p. 24, 26-8, 30-1.
- Foust, Mary Louise. Task for you—a task for me. *Woman C.P.A.*, v. 18, April 1956, p. 11-13.
- Freedheim, Eugene H. Relationship between accountants and lawyers. *National public accountant*, Nov. 1955, p. 19-23. *Unauthorized practice news*, v. 21, Dec. 1955, p. 26-36.
- Gonzalez, Francisco F., IV. Agran case: a warning or a mistake? *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 177-81.
- Greenhouse, Max. Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.
- Griswold, Erwin N. Dean Griswold again states his views on the lawyer-accountant controversy. *National public accountant*, v. 6, Jan. 1956, p. 15-18.
- Griswold, Erwin N. Further look: lawyers and accountants. *American bar association journal*, v. 41, Dec. 1955, p. 1113-16, 1179.
- Griswold, Erwin N. Lawyers, accountants, and taxes (Speech delivered at the Association of the bar of the City of New York, January 13, 1955) 15 mimeo. pages. *Record of the Association of the bar of the City of New York*, v. 10, Feb. 1955, p. 52-71. *Journal of accountancy*, v. 99, April 1955, p. 33-41. (Same as: Griswold, Erwin N.—We can stop the lawyer-accountant conflict over tax practice now: four recommendations) *Unauthorized practice news*, v. 21, June 1955, p. 3-23.
- Griswold, Erwin N. Tax practice problem—a further look at lawyers and accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 29-35.
- Griswold, Erwin N. We can stop the lawyer-accountant conflict over tax practice now: four recommendations. *Journal of taxation*, v. 2, March 1955, p. 7-15. 18. (Same as: Griswold, Erwin N.—Lawyers, accountants, and taxes)
- Griswold analyzes trouble in tax practice fight; says CPAs should relax. *Journal of taxation*, v. 3, Nov. 1955, p. 269-73.
- Harvard law dean discusses tax practice controversy. (Editorial) *Journal of accountancy*, v. 99, April 1955, p. 31-2.
- Humphrey, G. M. Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.
- Jackson, J. Paul. Practice of tax law—the lawyer-accountant controversy. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 279-88.
- Jameson, William J. Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
- Jameson, William J. Co-operation between the legal and accounting professions. *Journal of accountancy*, v. 102, Nov. 1956, p. 42-5.
- Jameson, William J. Lawyers and accountants. *American bar association journal*, v. 41, May 1955, p. 439-42.
- Jameson, William J. Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2)). *American bar association journal*, v. 42, April 1956, p. 349, 364.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57.
- Judge Bromley's proposals at the bar dinner. *Bar bulletin* (New York county lawyers association), v. 12, Jan. 1955, p. 142-3.
- Latham, Dana. Report on relations between lawyers and accountants. *Journal of the state bar of California*, v. 29, Nov.-Dec. 1954, p. 451-3.
- Lawyers and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.
- Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.
- Littleton, A. C. Two professions in contact. *American business law association bulletin*, v. 1, March 1956, p. 21-6.
- Lorincz, George G. Tax controversy—a reappraisal. *Milwaukee bar association gavel*, v. 17, Summer 1956, p. 6-8.
- Lourie, George B., and Cutler, Arnold R. Lawyer's engagement of accountant in a federal tax fraud case. *Tax law review*, v. 10, Jan. 1955, p. 227-37.
- May, George O. Further look at lawyers and accountants. *American bar association journal*, v. 42, June 1956, p. 582-3.
- Murphy, Joseph Hawley. Lawyer and the accountant in federal tax picture. *New York state bar bulletin*, v. 27, Oct. 1955, p. 364-9.
- National conference of lawyers and certified public accountants. Statement of principles relating to practice in the field of federal income taxation. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 62-3.
- New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.
- New York state society of certified public accountants. Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.
- Otterbourg, Edwin M. Ethics and unauthorized practice. *Texas bar journal*, v. 19, Jan. 22, 1956, p. 15-16, 49-53.
- Otterbourg, Edwin M. Ethics and the unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 3-16.
- Person, Samuel. Duel of tax practice—lawyer vs. accountant. *Accounting seminar*, v. 11, Dec. 1956, p. 5-15.
- Power of the federal government to license persons to practice law. *Unauthorized practice news*, v. 21, June 1955, p. 61-77.
- Proposed revision of Treasury circular 230; Statement submitted to the Treasury on behalf of the American bar association. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.
- Proposed revision of Treasury circular 230; statements submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.
- Queenan, John W. Lawyers and accountants. *Journal of accountancy*, v. 102, Nov. 1956, p. 46-9.
- Raymond, John J. Relationship between lawyer and accountant in tax matters. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 4, 20.
- Seidman, J. S. Accountant. (Comments on proposal in Lawyer's role in modern society: a round table) *Journal of public law*, v. 4, no. 1, p. 38-41.
- Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.

LAWYERS AND ACCOUNTANTS—(Continued)

- Veirs, Orvel L. In defense of the lawyer-CPA. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1361-3.
- Weaver, Orville J. Practice of taxation: accountants vs. attorneys. *Cleveland Marshall law review*, v. 5, Spring 1956, p. 46-60.
- Winters, Glenn R. Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

LAWYERS and accountants. Queenan, John W.

LAWYERS and accountants, and taxes. Griswold, Erwin N.

LAWYERS and accountants: Chairman Jameson's statement to the House. *American bar association journal*, v. 41, April 1955, p. 318-20.

LAWYERS and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.

LAWYER'S guide to accounting. Finney, Harry A., and Oldberg, Richard S.

LAWYERS' incomes. *Wisconsin bar bulletin*, v. 28, Oct. 1955, p. 46.

LAYBORN, T. A. E.

Cost of the pensions. *Accountancy* (Eng.), v. 67, Oct. 1956, p. 393-5.

Pensions for practising accountants. *Accountancy* (Eng.), v. 67, June 1956, p. 212-14; Sept. 1956, p. 354-6.

LAYMAN, WILLIAM M.

Reserves for estimated expenses under the new tax code. *Institute of newspaper controllers and finance officers bulletin* no. 79, Jan. 1955, p. 1-2.

Trends of newspaper revenues and expenses for 1954. *Institute of newspaper controllers and finance officers bulletin* no. 87, Sept. 1955, p. 4.

LAYTON, H. L.

Changing pattern of audit practice. London, Society of incorporated accountants, September 1955. 76p. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 371-5. (Summary)

LAZAR, JOSEPH, joint author

See Stimson, Claude W., and Lazar, Joseph

LEA, GEORGE C.

Enrollment to practice before the Treasury department and its problems. *National public accountant*, v. 5, Oct. 1955, p. 7-10.

LEACH, CAMPBELL W.

More tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 435-8.

Spotlight on prospectuses. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 387-94; Dec. 1955, p. 475-81; v. 68, Jan. 1956, p. 35-40; v. 68, Feb. 1956, p. 119-24; March 1956, p. 204-8.

LEACH, R. G.

Practising accountant's relationship to management accounting. *Accountant* (Eng.), v. 134, Jan. 7, 1956, p. 12-18.

LEADERSHIP

Braun, Carl F. Management and leadership. Alhambra, Calif., C. F. Braun and co., 1954. 289p.

LEAHY, EMMETT J.

New approach to records management. *Office management*, v. 17, Jan. 1956, p. 34-8.

LEAKE, JOHN B., joint author

See Dean, Stephen T., and Leake, John B.

LEARNED, MARCELL

Tax accounting. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 29-39.)

LEARNING CURVE

Wyer, Rolfe. Industrial accounting with the learning curve. *California certified public accountant*, v. 23, Feb. 1956, p. 24-30.

LEARSON, T. V.

Plan your computer installation for maximum advantage. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1311-16.

LEASE-BACK frees operating capital. *Nation's business*, v. 44, July 1956, p. 34-5, 48.

LEASE-BACK OF PROPERTY

See Sale and lease-back

LEASE or buy? *Transcript*, v. 12, Oct. 1955, p. 3.

LEASE OR PURCHASE

Anthony, Robert N. Shoe machinery: buy or lease? rev. ed. New York, National shoe manufacturers association, 1955. 91p.

Blumenthal, Robert L., and Harrison, S. David. Tax treatment of the lease with an option to purchase. *Monthly digest of tax articles*, v. 5, April 1955, p. 1-22.

Casey, William J., and Bierman, Jacquin. Leasing plant and equipment. (In their *Tax shelter in business*. c1955. p. 183-93.)

Conroy, Robert G. Leased vs. purchased transportation equipment—cost considerations. *New York certified public accountant*, v. 26, June 1956, p. 356-63.

Friedman, Morris R. Lease or purchase of equipment: sale and leaseback. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1427-66.)

Griesinger, Frank K. Decisions to lease or buy equipment are made no easier by new revenue rulings. *Journal of taxation*, v. 4, March 1956, p. 191-3.

Griesinger, Frank K. Pros and cons of leasing equipment. *Harvard business review*, v. 33, March-April 1955, p. 75-89.

Hoyt, Gerald. Equipment leasing. (The) *Arthur Andersen chronicle*, v. 16, July 1956, p. 195-202.

Kirby, Vance N. Considerations in business lease arrangements. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 34-44.

Lasser, J. K. Should you lease, buy, or build your plant? (In his *How to run a small business*. ed. 2. 1955. p. 212-14.)

Lasser, J. K., tax institute and Cunliffe, John D. Leasing equipment. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 116-119.)

Lease or buy? *Transcript*, v. 12, Oct. 1955, p. 3.

Lesar, Hiram H. Leases and federal taxation. (Condensed from *Missouri law review*, June 1956) *Monthly digest of tax articles*, v. 7, Dec. 1956, p. 19-27.

Lukins, Scott. Tax treatment of the lease with option to purchase: is allocation the answer? *Tax law review*, v. 11, Nov. 1955, p. 65-76.

Machinery and allied products institute. Leasing: Internal revenue service issues new rulings on leasing of industrial equipment. Washington, D.C., Machinery and allied products institute, September 13, 1955. 9p. (Bulletin no. 3311)

Newlin, Carl A. Leasing industrial machinery—some tax problems of the lessee. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 138-41.

Page, Eugene S. Automotive vehicles . . . buy or lease? *Purchasing*, Dec. 1955, p. 118-20, 318.

Safane, Milton D. Leased vs. purchased transportation equipment—tax considerations. *New York certified public accountant*, v. 26, June 1956, p. 351-5.

Wiener, Robert A. Real estate incident to the operation of a business, leasing versus ownership, particular uses. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 195-204.)

LEASE-PURCHASE AGREEMENTS

See Purchase agreements

LEASED DEPARTMENTS

Bell, Hermon F. Leased departments. (In his *Retail merchandise accounting*, ed. 2, c1956, p. 270-81.)
National retail dry goods association. Controllers' congress, Leased department survey; prepared by the Philadelphia retail controllers' association, New York, National retail dry goods association, Controllers' congress, c1952. 51p.

LEASEHOLDS**Accounting**

Brock, Horace R. Petroleum accounting. *Journal of accountancy*, v. 102, Dec. 1956, p. 53-67.
Lubecky, Florentine A. Leasehold accounting. *Woman C.P.A.*, v. 17, Aug. 1955, p. 14.

Taxation

Buck, Herman M. Two leasehold tax problems. *Practical lawyer*, v. 1, Dec. 1955, p. 72-8.
Mahon, James J., Jr., editor. Leasehold-owning corporation collapsible under the new code. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78-80.

LEASES

See also Lease or purchase

Real estate
Sale and lease-back

Appel, Edmund J. Income tax problems in drawing leases. *Chicago bar record*, v. 37, Feb. 1956, p. 209-16.
Atlas, Martin. Leases. (In his *Tax aspects of real estate transactions*, c1955, p. 87-107.)
Blumenthal, Robert L., and Harrison, S. David. Tax treatment of the lease with an option to purchase. *Monthly digest of tax articles*, v. 5, April 1955, p. 1-22.
Brummond, Walter H. Shopping center leases. *Practical lawyer*, v. 1, Dec. 1955, p. 66-71.
Building managers' association of Chicago. Percentage lease; a complete manual of principles and practices. Chicago, Ill., Building managers' association of Chicago, c1955. 20p.
Lakey, Roger C. Do percentage leases need overhauling? *National real estate and building journal*, v. 56, April 1955, p. 40-2.
Machinery and allied products institute. Leasing: Internal revenue service issues new rulings on leasing of industrial equipment. Washington, D.C., Machinery and allied products institute, September 13, 1955. 9p. (*Bulletin no. 3311*)
Menadue, W. H. Leases, goodwill and other assets in connection with the sale of a business. *Accountants and secretaries' educational journal* (Aus.), v. 2, Oct. 3, 1956. 16p.
Percentage lease table, 1955. *Buildings*, v. 55, Sept. 1955, p. 27. *National real estate and building journal*, v. 56, April 1955, p. 43.
Percentage lease table, 1956. *National real estate and building journal*, v. 57, April 1956, p. 46.

LEASING: Internal revenue service issues new rulings on leasing of industrial equipment. Machinery and allied products institute.

LEATHER GOODS MANUFACTURERS

See also Tanning

Statistics

Foulke, Roy A. Ratios for manufacturers of leather garments. (In his *Genesis of the 14 important ratios*, c1955.)

LEAVE OF ABSENCE

Hesse, M. A. Long service leave and superannuation—the accounting implications. *Australian accountant*, v. 25, Feb. 1955, p. 70-81.

LEDGERS

Greer, Howard C. Single-column general ledger account form. *Systems and procedures quarterly*, v. 6, Aug. 1955, p. 3-7.
Neuner, John J. W., and Neuner, Ulrich J. Books of final entry—the ledgers. (In their *Accounting systems*, ed. 2, 1955, p. 115-44.)
Vick, William L. General ledger as a tabulating application. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 611-18.

LEE, EARLE GOODRICH

Terminology: AIA vs. Webster? (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 21.

LEE, EDWARD P.

Hospital accountant and the public accountant, address delivered by G. O. Podd. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955, p. 123-31.) *Horwath hotel accountant*, v. 35, Sept. 1955, p. 2-3.

LEEDS, JESSE L.

Oil and gas: innocent trespasser's deductible expenses. (Notes and comments) *Oklahoma law review*, v. 8, Feb. 1955, p. 105-6.

LEEMON, PHILMORE A.

Has electronic accounting really proven practical for your small association? *Savings and loan news*, v. 77, March 1956, p. 54, 56-7.

LEEPER, TOWNER

Tax accounting—hybrid systems for livestock raisers cash receipts and disbursements plus inventories —SoRelle v. Comm'r, 22 T.C. No. 60, CCH Dec. 20,372 (1954). *Texas law review*, v. 33, Dec. 1954, p. 262-4.

LEES, CHARLES R.

Tax accounting problems of a partnership expanding and incorporating its business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 82-9.)
Tax basis and capital gains. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954, p. 12-19.)

LEFEVRE, THOMAS V., joint author

See Bryson, Brady O., and Lefevre, Thomas V.

LEGAL aspects of a medical partnership. Hall, George E.

LEGAL EDUCATION

See Education
Schools, colleges, etc., Law

LEGAL ethics. Drinker, Henry S.

LEGAL hazards in public accounting. Levy, Saul.

LEGAL services and procedure; a report to the Congress, March 1955. Commission on organization of the executive branch of the government.

LEGGETT, HERBERT A.

Effect of the corporate income tax on corporate financing. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 607-10.)

LEGISLATIVE policy for the accounting profession. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 35-7.

LEGISLATIVE recommendations for amendment of the Internal revenue code of 1954. American bar association. Section of taxation.

LEIDESDORF, SAMUEL D.

Electronics for small companies. *Credit and financial management*, v. 58, Jan. 1956, p. 18-19. *Journal of machine accounting systems and management*, v. 7, June 1956, p. 39-40.

LEITCH, J. R.

Some problems of a chartered accountant in industry. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 5-18.

LELAND, THOMAS W.

Examinations. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2, 1956, p. 1-16.)
Fisher, James H. Difficult and perplexing problem. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 24.

LELAND, THOMAS W.—(Continued)

Helping the small client with his budget problems. *Journal of accountancy*, v. 100, Oct. 1955, p. 56-61.

LEMASTER, EUSTACE

Special problems in accounting for nonferrous metal mines. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages.

LEMKE, B. C.

Some effects of data processing on accounting. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 461-4.

LEMPERT, ARTHUR J.

Who can deduct a business expense? (Notes) *Tax law review*, v. 11, May 1956, p. 433-44.

LENDING, commission; a report to the Congress, March 1955. Commission on organization of the executive branch of the government.

LENG, ROBERT M.

Cement producers. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 202-18.)

LENNON, FRANK W.

Development of internal auditing and its relation to the public accountant. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1955. p. 51-60.) *Ohio certified public accountant*, v. 14, Summer 1955, p. 112-18.

Internal auditing viewed in its proper perspective. *Office*, v. 43, Jan. 1956, p. 109, 235.

What accountants and management should know of internal auditing of tomorrow. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants . . .* 1956. p. 17-26.)

LENSES

See Optical supplies manufacturers

LENT, GEORGE E.

Ownership of tax-exempt securities, 1913-1953. New York, National bureau of economic research, inc., c1955. 140p. (*Occasional paper* 47)

LENTZ, BERNARD V.

Restricted stock options—problems of the executive. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1053-69.)

Stock ownership plans—options, warrants, leverage stock. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 499-520.)

LENTZ, HOVER T.

How to draft a section 2503 (c) trust for a minor. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . .* 1956. p. 293-318.)

LEONARD, W. G.

Chartered accountant and Canadian business. *Canadian chartered accountant*, v. 66, June 1955, p. 381-4.

Chartered accountants course of instruction. *Canadian chartered accountant*, v. 66, April 1955, p. 222-6.

Troubles of the small practitioner. *Canadian chartered accountant*, v. 68, May 1956, p. 384-6.

LEONARD, W. G., AND BEARD, FRANK N.

Canadian accounting practice. Toronto, McGraw-Hill company of Canada limited, c1956. 494p.

LERCH, ARCHER L.

Completed draft work. *New York certified public accountant*, v. 26, April 1956, p. 246, 262.

LENER, EUGENE M., AND HENDRIKSEN, ELDEN S.

Federal taxes on corporate income and the rate of return on investment in manufacturing, 1927 to 1952. *National tax journal*, v. 9, Sept. 1956, p. 193-202.

LENER, JOSEPH

Yields of oil payments and overrides. *Taxes—the tax magazine*, v. 33, June 1955, p. 421-9.

LESAR, HIRAM H.

Leases and federal taxation. (Condensed from *Missouri law review*, June 1956) *Monthly digest of tax articles*, v. 7, Dec. 1956, p. 19-27.

LESLIE, JOHN E.

Library and research. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 74-82.)

LESURE, JOHN D.

Inflation and the hotel industry. *Horwath hotel accountant*, v. 36, April 1956, p. 2-3, 7.

Major cause of concern: the decline in occupancy. *Horwath hotel accountant*, v. 36, May 1956, p. 4-5.

LET'S build the profession through education. Kessler, Louis M.

LETTERS OF CREDIT

Shatnerian, William S. Commercial letters of credit. (In his *Export-import banking*. c1956. p. 362-438.)

LEUBERT, ALFRED O. P.

How to start a budget program in an established company not used to budgeting. *New York certified public accountant*, v. 26, May 1956, p. 279-84.

LEVESS, HERBERT H.

Retention of inventories. *Credit executive*, v. 49, March 1956, p. 8-9.

LEVIN, BENJAMIN B.

Partnership contributions and distributions (during partnership). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 859-71.)

Residential developments: disposition of unimproved land. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 149-66.)

LEVIN, CURTIS C.

Oil and gas federal income taxation. *North Dakota law review*, v. 31, July 1955, p. 225-75.

LEVIN, HOWARD S.

Office work and automation. New York, John Wiley and sons, inc., c1956. 203p.

LEVIN, IRVING

Mahon, James J., Jr., editor. Does the alternative capital gains tax help you? (Tax clinic) *Journal of accountancy*, v. 101, March 1956, p. 81-3.

LEVIN, J. H., joint author

See Clipping, R. F., Dimsdale, B., and Levin, J. H.

LEVITON, CHARLES

Is paragraph 51, section 27, chapter 110½, of Illinois revised statutes, 1955, entitled, "an act to regulate the practice of public accounting and to repeal certain acts therein named," constitutional? *Chicago bar record*, v. 37, April 1956, p. 291-302, 304.

LEVITT, A. S.

Approach to church accounting. *Canadian chartered accountant*, v. 68, May 1956, p. 401-6.

LEVITT, ARTHUR

Audit and control activities of the Comptroller of the State of New York. *New York certified public accountant*, v. 26, July 1956, p. 418-22.

LEVY, MORTON

Government accounting. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 26.

LEVY, SAUL

Accountant's legal responsibility—where we stand today. *New York certified public accountant*, v. 26, Jan. 1956, p. 17-18.

Audit working papers and legal responsibility. *Journal of accountancy*, v. 101, May 1956, p. 36-9.

C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.

Legal hazards in public accounting. *Journal of accountancy*, v. 99, May 1955, p. 37-9.

Long-form reports and legal responsibility. *Journal of accountancy*, v. 101, March 1956, p. 44-8.

LEWIN, WALTER E.

Cost accounting for the chemical industry. *Accounting forum*, v. 27, Dec. 1956, p. 20-4.

LEWIS, BERNARD L., joint author

See Cohen, William and Lewis, Bernard L.

LEWIS, EDWIN H.

Comeback of the wholesaler. *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 115-25.

LEWIS, F. R. L.

Accounting procedures 'on location'; finance and management in the film industry. *Accountant* (Eng.), v. 135, Aug. 4, 1956, p. 103-6.

LEWIS, HOWARD C.

Payroll systems adaptable to the requirements of farmers. *Hadley service bulletin*, March 1956, p. 1-5.

LEWIS, JAMES B.

Estate taxation of incomplete lifetime transfers. (In Tulane university. *1956 Tulane tax institute*. c1956, p. 404-66.)

Trusts in divorce settlements. *Trusts and estates*, v. 95, Oct. 1956, p. 884-92.

LEWIS, JAMES B., AND SCHAPIRO, DONALD

Sale of corporate business: stock or assets? (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956, p. 745-60.)

LEWIS, RALPH F.

CPA views mechanized accounting. *Controller*, v. 24, Sept. 1956, p. 405-8.

What the decision-making executive should know about electronic computer systems. *Arthur Young journal*, v. 3, Oct. 1955, p. 1-9.

LEWIS, RALPH M.

Closely held corporations. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 54-67.)

Collapsible corporation is still a useful, if dangerous, tax planning device. *Journal of taxation*, v. 3, July 1955, p. 47-8.

Notes on new code provisions affecting real estate corporations. *California certified public accountant*, v. 22, May 1955, p. 17-23.

LEWIS, ROGER

Procurement operations and accounting. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 13-18.

LEWY, STEPHAN H.

Introduction to oil accounting problems. *News bulletin* (Massachusetts society of certified public accountants), v. 29, June 1956, p. 140-3.

Peculiarities in oil well accounting. *Transcript*, v. 13, July 1955, p. 1, 6-7.

LIABILITIES

Jones, F. Nevile. Accounting basic equations and correlated definitions. San Francisco, Calif., The author, c1955. 23p.

Liabilities. (In *Accountants' handbook*. ed. 4. 1956. Sec. 20, p. 140.)

Mautz, R. K. Examination of liabilities. (In his *Fundamentals of auditing*. c1954, p. 273-93.)

Stettler, Howard F. Liabilities. (In his *Auditing principles*. 1956, p. 386-436.)

Contingent

Bass, Warren K. Financial statement preparation—the treatment of contingent liabilities. (Address before Southern states accountants conference, June 1955) 4 typewritten pages.

Johnson, Arnold W. Long-term liabilities; contingent liabilities. (In his *Principles of auditing*. c1955, p. 222-36.)

Current

Holmes, Arthur W. Current liabilities. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 511-50.)

Johnson, Arnold W. Current liabilities. (In his *Principles of auditing*. c1955, p. 204-21.)

Fixed

See Liabilities—Long-term

Long-term

Holmes, Arthur W. Long-term liabilities. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 551-78.)

Johnson, Arnold W. Long-term liabilities; contingent liabilities. (In his *Principles of auditing*. c1955, p. 222-36.)

Paton, William A., and Paton, William A., Jr. Long-term liabilities. (In their *Corporation accounts and statements*. c1955, p. 213-73.)

LIABILITY OF ACCOUNTANTS

See Accountants—Liability

LIABILITY of accountants for negligence. *Accountancy* (Eng.), v. 66, March 1955, p. 97-9.

LIBERALIZED tax depreciation. *Public utilities fortnightly*, v. 56, July 7, 1955, p. 49-51.

LIBERIA

Diamond, Walter H. Liberia—a haven for incorporating. Albany, N.Y., Matthew Bender and co. (1957?). 14p.

LIBERMAN, JAMES B., joint author

See Campbell, Hugh J., and Liberman, James B.

LIBRARIES

Bishop, Arthur N. Every office can have an effective library. *Office management*, v. 16, Feb. 1955, p. 30-1, 74.

Demarest, Rosemary R. Price Waterhouse library. *Price Waterhouse review*, v. 1, Sept. 1956, p. 48-54.

Duane, Andrew. Libraries for business. *Office management*, v. 16, Jan. 1955, p. 29-30.

Fagerberg, Dixon, Jr., editor. Steps toward library control for the small accounting office. (Practitioners forum) *Journal of accountancy*, v. 99, April 1955, p. 93-4.

How to organize a company library. *Management methods*, v. 9, Jan. 1956, p. 45-7.

Institute of chartered accountants in England and Wales. Members' library—short list of books. London, Institute of chartered accountants in England and Wales, August 1955. 51p.

Institute of chartered accountants of Ontario. Library catalogue, June 1955. Toronto, Institute of chartered accountants of Ontario, 1955. 32p.

Institute of chartered accountants of Scotland. Catalogue of the Glasgow library. Edinburgh, Institute of chartered accountants of Scotland, 1955. 372p.

—First supplement. 1955. 12p.

Leslie, John E. Library and research. (In Lasser, J. K., tax institute. ed. *Standard handbook for accountants*. 1956. Part 1, p. 74-82.)

Nielander, Ruth. Dollars and sense of a company library. New York, Special libraries association (1955). leaflet.

North Carolina, University of. School of business administration. Accounting teachers' library. *Accounting review*, v. 30, Jan. 1955, p. 119-24.

United States. Federal security agency. Office of education. Directory of 2002 16 mm film libraries. Washington, D.C., Government printing office, 1951. 113p.

LIBRARIES—(Continued)**Budgeting**

Municipal finance officers association of the United States and Canada. Performance budgeting for libraries. Chicago, Ill., Municipal finance officers association of the United States and Canada, November 1, 1954. 12p. (*Accounting publication series no. 11-4*)

Cost accounting

Risk, J. M. S. Costing of information services. *Accountant* (Eng.), v. 135, July 14, 1956, p. 36-8; July 21, 1956, p. 59-62.

LIEBENBERG, MAURICE

Income of lawyers in the postwar period; factors affecting the distribution of earnings. *Survey of current business*, v. 36, Dec. 1956, p. 26-36.

LIEBERMAN, CALVIN

Classification of accounts for scrap yard costing. (In Institute of scrap iron and steel inc. *Proceedings—Cost seminar for dealers, May 3, 1953*. p. 2-3.)

LIEBERMAN, HENRY

Internal auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 186-91.)

LIEBERMAN, LAWRENCE

Why bookless bookkeeping? *Office executive*, v. 30, Feb. 1955, p. 21-4.

LIEBSTER, HARRY H.

Semi-automatic branch inventory replenishment. *Cost and management* (Canada), v. 30, Nov. 1956, p. 389-94.

LIENS

Bowen, William H. Tax liens: extent and priority. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1093-117.)

Davis, Alfred B. Hazard of insurance loans affected by tax liens. *Bulletin of the Robert Morris associates*, v. 38, June 1956, p. 335-6.

Harrow, Benjamin, editor. Priority of tax liens. (New York state tax forum) *New York certified public accountant*, v. 25, Sept. 1955, p. 539.

Huck, John B. Priority of a subsequent federal tax lien over an antecedent inchoate lien. (Comments) *Michigan law review*, v. 54, April 1956, p. 829-48.

In rem tax foreclosure—its defects and consequences. *St. John's law review*, v. 30, May 1956, p. 331-9.

Johnson, Josephine P. Liens—relative priority of United States tax lien and attachment lien. *Mississippi law journal*, v. 27, Dec. 1955, p. 69-70.

Katz, J. Leon. Federal tax liens—caveat emptor. *Michigan state bar journal*, v. 34, March 1955, p. 38-40.

Peterson, A. Edmund. Federal tax liens. *Illinois bar journal*, v. 44, Jan. 1956, p. 336-43.

Priority as between the federal tax lien and the mechanic's lien. *Fordham law review*, v. 25, Spring 1956, p. 100-10.

Seligson, Charles. Bankruptcy. *New York university law review*, v. 31, March 1956, p. 515-36.

Unsolved problems in priority for federal tax claims. (Notes) *Indiana law journal*, v. 30, Summer 1955, p. 476-87.

Wright, L. Hart. Michigan title examinations and the 1954 revenue code's new general lien provisions. *Michigan law review*, v. 53, Jan. 1955, p. 393-406.

LIFE EXPECTANCY

See Depreciation, depletion and obsolescence

LIFE INSURANCE

See Insurance, Life

LIFE insurance beneficiary's liability for unpaid income taxes of insured. *Columbia law review*, v. 55, Jan. 1955, p. 98-100.

LIFE insurance fact book. Institute of life insurance.

LIFE insurance housing projects. Schultz, Robert E.

LIFE insurance investment in commercial real estate. Snider, Harold Wayne.

LIFE insurance stocks as investments. Porterfield, James T. S.

LIFETIME and testamentary estate planning. Tweed, Harrison and Parsons, William.

LIFO in Canada rejected for tax purposes in *Anaconda* appeal to Privy council. *Journal of taxation*, v. 5, Oct. 1956, p. 248-50.

LIFO INVENTORIES

See Inventories—Last-in, first-out method

LIFO or **fifo**—that is the question (the *Anaconda* case). *General accountant* (Canada), March-April 1956, p. 1-12.

LIFTON, ROBERT K.

Family partnership as an income-splitting technique. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1373-91.)

LIGHT, EBER W., JR.

Taxation of unrestricted stock options. *George Washington law review*, v. 23, Jan. 1955, p. 329-43.

LILE, R. ALFRED

AIA clarifies auditor's responsibility for tax events subsequent to statement date. *Journal of taxation*, v. 3, Dec. 1955, p. 342-4.

Significance of Statement number 23 in relation to the long form report. *Journal of accountancy*, v. 101, June 1956, p. 39-41.

LILES, KENNETH

Factors to consider under Section 269 when acquiring businesses to avoid tax. *Journal of taxation*, v. 5, Nov. 1956, p. 318-19.

Partnerships under the 1954 revenue code. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 99-116.)

Section 269 of the 1954 code: acquisitions to avoid federal income tax. *American bar association journal*, v. 41, Oct. 1955, p. 936-8.

LILLY, ELI, AND COMPANY

Lilly accounting and record system for the retail drug store. ed. 11. Indianapolis, Ind., Eli Lilly and co., c1953. 194p.

Lilly digest of retail drug-store income and expense statements for 1954. 23rd annual ed. Indianapolis, Ind., Eli Lilly and co., c1955. 35p.

LIMITATION OF TAXES

See Tax limitation

LIMITED liability companies in Australia. Yorston, R. Keith.

LINCOLN G. KELLY — respected member of respected profession. *Utah C.P.A.*, v. 12, May 1956, p. 3.

LINDE v. COMMISSIONER

Scott, Frank C. Strange case of Commissioner v. Linde. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 675-83.

Young, J. Nelson. Linde case and inventories of grain and live-stock held by a deceased cash basis farmer. *Illinois bar journal*, v. 44, Sept. 1955, p. 44-53.

Young, J. Nelson. Linde decision confuses tax treatment of cash-basis decedent's inventory. *Journal of taxation*, v. 4, March 1956, p. 160-4.

LINDEMAN, JOHN

National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.

National planning association. United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D.C., National planning association, March 1955. 91p.

- LINDHOLM, RICHARD W.**
Introduction to fiscal policy, ed. 2. New York, Pitman publishing co., c1955. 242p.
- LINDQUIST, JOHN A.**
SEC news item corrected. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.
- LINDQUIST, JOHN R.**
Fundamentals of deferred compensation. (Condensed from *Illinois bar journal*, June 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 1-11.
Pension and profit-sharing trusts under the Internal revenue code of 1954. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 30-5.
- LINDSAY, DAVID A.**
Items of gross income. New York, Practising law institute, April 1955. 60p. (*Fundamentals of federal taxation*, 1954 Revenue code edition)
- LINDSEY, DAVID H.**
Two problems in analysis of return on investment. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 713-20.
- LINEAR PROGRAMMING**
See Mathematical programming
- LINEAR RESPONSIBILITY CHART**
Liptak, Joseph D. Linear responsibility charting—a methods tool. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1112-18.
- LINER, JOHN**
Self-insurance of group welfare plans. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 95-100.
- LINK, JULES, joint author**
See Gross, Harry S., and Link, Jules
- LINN, ARTHUR J.**
Meeting the need for measuring branch profits. *Burroughs clearing house*, v. 39, April 1955, p. 40-2, 91.
- LINTNER, JOHN**
Effects of a shifted corporate income tax on real investment. *National tax journal*, v. 8, Sept. 1955, p. 229-51.
Tax considerations involved in corporate mergers. (In United States, Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 690-702.)
- LINTON, ANDREW F.**
Current developments in, and features of mechanized accounting. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 182-6.
- LINTON, M. ALBERT**
Variable annuities. *Journal of finance*, v. 11, May 1956, p. 121-41.
- LIPKIN, CHARLES**
CPAs as programmers. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 17.
- LIPSCOMB, OWEN**
Income taxation of trusts and estates under the Internal revenue code of 1954. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 129-51.)
Oil and gas under the new law. *Taxes—the tax magazine*, v. 33, April 1955, p. 289-96.
- LIPSCOMB, OWEN, joint author**
See Wellen, C. W., and Lipscomb, Owen
- LIPSHULTZ, SEYMOUR**
Education problem. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 29-30.
- LIPSKY, DANIEL**
Standards of education and experience for CPAs—the undergraduate accounting program. *New York certified public accountant*, v. 26, Dec. 1956, p. 728-32.
- LIPTAK, JOSEPH D.**
Linear responsibility charting—a methods tool. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1112-18.
- LIPTON, PAUL P.**
Privileged communications. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 955-71.)
Record keeping and the privilege against self-incrimination. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1331-44.)
Taxpayer's rights: investigation of tax fraud cases. *American bar association journal*, v. 42, April 1956, p. 325-8.
Trends in tax fraud investigations and litigation. *Taxes—the tax magazine*, v. 34, April 1956, p. 267-76.
- LIQUEFIED PETROLEUM GAS**
See also Gasoline, Natural
- LIQUIDATIONS AND RECEIVERSHIPS**
See also Bankruptcy
Guthmann, Harry G., and Dougall, Herbert E. Corporate dissolution and liquidation. (In their *Corporate financial policy*, ed. 3. 1955. p. 688-700.)
Phillips, Jay A. Bankruptcy and receiverships. *Woman C.P.A.*, v. 17, Feb. 1955, p. 9-11.
- Accounting**
Finney, H. A., and Miller, Herbert E. Accounting for "sick" business. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 537-75.)
Hall, John. Effect of a winding-up order upon the income and capital of a company. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 9-16.
Karrenbrock, Wilbert E., and Simons, Harry. Receiverships. (In their *Advanced accounting—comprehensive volume*. c1955. p. 641-72.)
Ranking, D. F. D., Spicer, E. E., and Pegler, E. E. Rights and duties of liquidators, trustees and receivers. ed. 22, by H. A. R. J. Wilson and R. D. Penfold. London, H.F.L. (Publishers) Ltd., 1955. 461p.
- Taxation**
Atlas, Martin. Reorganizations, liquidations and distributions. (In his *Tax aspects of real estate transactions*. c1955. p. 169-79.)
Beauregard, Henry G. Distributions in liquidation as dividends in the foreign affiliate tax credit of the 1954 code. *Virginia law review*, v. 41, Oct. 1955, p. 731-58.
Beck, David. Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 847-58.)
Bierman, Jacquin D. Corporate distributions and adjustments. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 179-205.)
Bittker, Boris I. Stock dividends, distributions in kind, redemptions and liquidations under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 349-407.)
Boland, John J. Federal tax problems relating to corporate organizations and reorganizations, liquidations and distributions. *Tax executive*, v. 8, Jan. 1956, p. 70-83.
Boyer, Frank H. Federal taxes and the formation and dissolution of corporations. *Michigan state bar journal*, v. 35, March 1956, p. 29-38.
Brock, Joseph L. Complete liquidation of a subsidiary—purchase and sale of corporate assets—collapsible corporation problems. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 55-64.)
Chommie, John C. Section 346(a)(2): the contraction theory. *Tax law review*, v. 11, May 1956, p. 407-30.
Clinic on tax planning in connection with liquidations, distributions and reorganizations of a corporation. (In Buffalo, University of and New

LIQUIDATIONS AND RECEIVERSHIPS—Taxation—(Continued)

- York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 167-223.)
- Cohen, Edwin S., and others. Corporate liquidations under the Internal revenue code of 1954, by Edwin S. Cohen, Frederick Gelberg, Stanley S. Surrey, Thomas N. Tarleau and William C. Warren. *Columbia law review*, v. 55, Jan. 1955, p. 37-55.
- Commerce clearing house, inc. Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.
- Corporate liquidations under the 1954 Internal revenue code. *American bar association journal*, v. 41, Dec. 1955, p. 1158-61.
- Corporate organizations, reorganizations and liquidations. *Tax executive*, v. 7, July 1955, p. 3-18.
- Egger, Roscoe L., Jr. Liquidation and valuation of business interests in estates. *Trusts and estates*, v. 95, Feb. 1956, p. 104-7.
- Felmeden, Karl E. New treatment of preferred stock bail-outs and partial liquidations and distributions in redemption of stock. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 39-54.)
- Freter, Paul L. Tax aspects of dissolving a corporation. *Chicago bar record*, v. 37, Oct. 1955, p. 18-23.
- Gelberg, Frederick. Court holding Cumberland situation: liquidation as an incident to sale of assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 605-22.)
- Hacker, Warren E. Corporate distributions, liquidations and related problems. *Ohio bar*, v. 28, July 25, 1955, p. 749-59, 762-5.
- Holzman, Robert S. Corporate liquidations. (In his *Corporate reorganizations*. ed. 2. c1955. chap. 6) (In his *Corporate reorganizations*. ed. 2, rev. c1956. chap. 6.)
- Kelley, Andrew J. Liquidations of closely held corporations. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 93-9.
- Kinderman, Robert H. Analysis of proposed regulations covering liquidation of sale of a corporation. *Journal of taxation*, v. 2, June 1955, p. 344-5.
- McDaniel, L. R. Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.
- MacLean, Charles C., Jr. Taxation of sales of corporate assets in the course of liquidation. *Columbia law review*, v. 56, May 1956, p. 641-75.
- Mahon, James J., Jr., editor. Partial liquidation may avoid spin-off hazards. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90-1.
- Mansfield, Harry K. Kimbell-Diamond situation: basis to the purchaser in connection with liquidation. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 623-35.)
- Mencoff, Edward I. Corporate liquidations. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 41-6.)
- Miller, Merle H. Internal revenue code of 1954—corporate distributions and liquidations. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 513-30.)
- Oberndorfer, William P. Partial liquidations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 637-55.)
- Oelbaum, Harold. Directors' liability for federal taxes as a result of corporate liquidation. *Taxes—the tax magazine*, v. 34, July 1956, p. 477-80.
- Pennell, John S. Distribution of assets in liquidation is big uncertainty in regulations on liquidations. *Journal of taxation*, v. 4, May 1956, p. 271-2.
- Prisamt, George. Disposal of appreciated corporate assets together with the corporate shell. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 619-42.
- Redemptions and partial liquidations under the 1954 Internal revenue code: the dividend equivalence

- test. (Notes) *University of Pennsylvania law review*, v. 103, May 1955, p. 936-65.
- Rice, Ralph S. When is a liquidation not a liquidation for federal income tax purposes? *Stanford law review*, v. 8, March 1956, p. 208-33.
- Roberts, Jack E. Court holding company enigma—new treatment for an old problem. *George Washington law review*, v. 23, June 1955, p. 701-30.
- Roberts, Jack E. Statutory solution to the Court holding company enigma. *Taxes—the tax magazine*, v. 34, June 1956, p. 431-4.
- Shaw, T. T. Corporate distributions, liquidations and reorganizations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 79-94.) (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 117-34.)
- Shaw, T. T. Emerging picture of corporate distributions and liquidations under the new code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 17-35.)
- Shaw, T. T. Re-examination of the 1954 Internal revenue code: Corporate liquidations. *Journal of accountancy*, v. 102, Aug. 1956, p. 49.
- Silverstein, Leonard L. Stockholder gains and losses on partial liquidations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 707-28.)
- Summa, Don T. Winding up companies. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 74-86.)
- Tobolowsky, Sylvan. Problems in effecting complete liquidation of a subsidiary. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 729-44.)
- Weingarten, Max. Installment obligations in a Kimbell-Diamond type liquidation. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 532-5.

LIQUOR

See also Beverages
Breweries
Distilleries
Wineries

New York (state). Division of alcoholic beverage control. Provisions of law and rules of state liquor authority. New York, New York state liquor authority, June 1955. 114p.

LIQUOR RETAILERS

Accounting

New York (state). Division of alcoholic beverage control. Books and records—off-premises liquor or wine licenses. (In its *Provisions of law and rules of state liquor authority*. June 1955. p. 36-41.)

Statistics

Accounting corporation of America. Liquor stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 39-42.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 39-42.)

Dun and Bradstreet, Inc. Package liquor stores—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. 4p. (*Cost of doing business survey*)

National cash register company. Liquor stores. (In its *Expenses in retail businesses*. (1955). p. 29.)

LIQUOR WHOLESALERS

Accounting

New York (state). Division of alcoholic beverage control. Books and records. (In its *Provisions of law and rules of state liquor authority*. June 1955. p. 44.)

Statistics

Foulke, Roy A. Ratios for wholesalers of wines and liquors. (In his *Genesis of the 14 important ratios*. c1955.)

LIST of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. United States. Joint committee on internal revenue taxation and the Treasury department.

LISTER, THOMAS

Accountant's thoughts on valuation. *Accountants' magazine* (Scot.), v. 60, March 1956, p. 125-44.

LITIGATION

See Lawsuits
Tax litigation

LITTLE, A. J.

Estate planning. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 319-24.

LITTLE, H. E.

Doctors' accounts. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 611-15.

LITTLE, PAUL

How to determine if "guaranteed payments" are from "sources within U.S." *Journal of taxation*, v. 3, Aug. 1955, p. 113-14.

How to determine when a guaranteed salary is "earned income" to nonresident. *Journal of taxation*, v. 3, July 1955, p. 40-3.

Income taxation of partners and partnerships. *New York university law review*, v. 30, Feb. 1955, p. 278-94.

Partnership distributions under the Internal revenue code of 1954. *Tax law review*, v. 10, Jan. 1955, p. 161-89; March 1955, p. 335-61.

Partnership terminations and reorganizations. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 897-920.)

LITTLEFIELD, C. L., AND PETERSON, R. L.

Modern office management. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 562p.

LITTLETON, A. C.

Ananias Charles Littleton. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1956. p. 68-9.)

Chambers, R. J. Some observations on "Structure of accounting theory." *Accounting review*, v. 31, Oct. 1956, p. 584-92.

Choice among alternatives. *Accounting review*, v. 31, July 1956, p. 363-70.

Economists and accountants. *Illinois certified public accountant*, v. 18, Summer 1956, p. 18-24.

Learning to write. *New York certified public accountant*, v. 26, Oct. 1956, p. 608-12.

Logic of accounts. *Accounting review*, v. 30, Jan. 1955, p. 45-7.

Prestige for historical cost. *Illinois certified public accountant*, v. 3, March 1955, p. 23-7.

Two professions in contact. *American business law association bulletin*, v. 1, March 1956, p. 21-6.

LIVESTOCK

See also Horses
Ranches

Accounting

Haisman, J. Live stock accounting. Wellington, N.Z., New Zealand society of accountants, July 1955. 32p. *Accountants' journal* (N.Z.), v. 34, Sept. 1955, p. 42-60; Oct. 1955, p. 94-105.

Keen, W. L. Pattern of gross profits on New Zealand sheep farms. *Accountants' journal* (N.Z.), v. 34, Nov. 1955, p. 146-9.

Inventories

Leeper, Towner. Tax accounting—hybrid systems for livestock raisers—cash receipt and disbursements plus inventories.—SoRelle v. Comm'r, 22 T.C. No. 60, CCH Dec. 20,372 (1954). *Texas law review*, v. 33, Dec. 1954, p. 262-4.

Taxation

Alexander, Norman D., Jr. Sale of culls from a breeding herd: ordinary income or capital gain? *Oklahoma law review*, v. 8, Nov. 1955, p. 494-7.

Casey, William J. Cattle operations. (In his *Tax sheltered investments*. c1955. p. 139-48.)

Freeze, C. A. 1954 code still leaves uncertain many questions affecting taxation of livestock. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 230-41.)

Halstead, Harry M. How capital gains are achieved in breeder livestock transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1243-57.)

Lasser, J. K., tax institute and Cunliffe, John D. Investments with unusual tax protection—cattle. (In their J. K. Lasser's *treasury of tax saving ideas*. c1956. p. 27-30.)

Leeper, Towner. Tax accounting—hybrid systems for livestock raisers—cash receipts and disbursements plus inventories.—SoRelle, v. Comm'r, 22 T.C. No. 60, CCH Dec. 20,372 (1954). *Texas law review*, v. 33, Dec. 1954, p. 262-4.

National live stock tax committee. Livestock tax manual; fundamentals of federal income taxation for stockmen. Denver, Colo., National live stock tax committee, c1955. 46p.

Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil-payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.

Stott, H. N. Livestock: trading stock or fixed capital? a reply to A. P. O'Shea. *Accountants' journal* (N.Z.), v. 33, Dec. 1954, p. 183-4.

Sussel, Sam. Flaws in the basic herd directive. *General accountant* (Canada), Jan.-Feb. 1956, p. 9-13.

Young, J. Nelson. Linde case and inventories of grain and livestock held by a deceased cash basis farmer. *Illinois bar journal*, v. 44, Sept. 1955, p. 44-53.

LIVING with the antitrust laws. Morton, Herbert C.

LIVINGSTON, HOMER J.

Management policies in American banks; a study based on a survey of the federal and state supervisory agencies. New York, Harper and brothers, c1956. 146p.

LIVINGSTON, W. G.

Clarifying return-on-investment determination. *N.A. C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 218-30.

LIVINGSTON, W. P.

Impact of electronics on punched card accounting. *Internal auditor*, v. 13, June 1956, p. 7-16.

LLOYD, R. McALLISTER

Variable annuity in action. *Trusts and estates*, v. 95, March 1956, p. 244-6.

LLOYD MOREY: retired to active service. Journal

of accountancy, v. 102, Sept. 1956, p. 8.

LLOYD'S OF LONDON

Fraud at Lloyd's. *Economist* (Eng.), v. 175, April 9, 1955, p. 104-6.

LOAN COMPANIES

See also Banks and banking, Loan and credit departments

Building and loan and savings associations

Factoring

Finance companies

Robert Morris associates. Survey of bank credit to the finance industry and to consumers—Supplement number 1, 1954. Philadelphia, Pa., Robert Morris associates, c1955. not paged.

Internal control

National consumer finance association. Internal control procedure—prevention and detection of fidelity losses. Washington, D.C., National consumer finance association (1954). 33p.

Statistics

First national bank of Chicago. Small loan company ratios. Chicago, Ill., First national bank of Chicago (1956). 2p.

Matson, Ray H. Analysis of 1954 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 291-300.

Matson, Ray H. Analysis of the 1955 year-end composite ratios of the instalment sales finance and

LOAN COMPANIES—Statistics—(Continued)

small loan industries. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 309-17.
 Schmus, Elmer E. Ratios of the installment sales finance and small loan companies. Chicago, Ill., First national bank of Chicago, June 1955. 27p.

LOAN DEPARTMENTS

See Banks and banking, Loan and credit departments

LOANS

See also Credit

Government loans and grants
 Bailey, John E. Installment loans audit and control. *Auditgram*, v. 32, Dec. 1956, p. 21-3, 50.
 Fox, John F. Church loans by commercial banks. *Bulletin of the Robert Morris associates*, v. 37, Feb. 1955, p. 155-66; March 1955, p. 205-7.
 Urban, Gilbert W. Time and dollar costs in consumer financing. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1063-8.
 Werner, Bernard. Stockholder withdrawals—loans or dividends? *Tax law review*, v. 10, May 1955, p. 569-79.

Auditing

Grau, Walter A. Loan audits and collateral control. *Auditgram*, v. 32, Oct. 1956, p. 26, 28, 30, 42.

Government regulation

Western reserve university. Bureau of business research. Small loan laws, by Wallace P. Mors. Cleveland, Ohio, Western reserve university, 1955. 32p.

LOBBYING

Cary, William L. Pressure groups and the revenue code: a requiem in honor of the departing uniformity of the tax laws. *Harvard law review*, v. 68, March 1955, p. 745-80.
 Webster, George D. Deductibility of lobbying and related expenses. *American bar association journal*, v. 42, Feb. 1956, p. 175-6.

Lo BUE CASE

Does LoBue outlaw all stock compensation plans except restricted stock options? *Journal of taxation*, v. 5, Aug. 1956, p. 84-9.
 Mahon, James J., Jr., editor. More about the Lo Bue decision. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 76, 78.

LOCAL public school expenses and state aid in Connecticut including data for the school year 1954-1955. Connecticut public expenditure council.

LOCHIEL, R. G.

Air age accounting for revenue. *Woman C.P.A.*, v. 18, Feb. 1956, p. 10-16.

LOCK, CLARENCE W.

Administrative history of Michigan's business activities tax. (In National tax association. *Proceedings* . . . 1955, p. 20-5.)
 Michigan's "most unique" tax. *Michigan C.P.A.*, v. 8, Oct. 1956, p. 1, 16.

LOCK, CLARENCE W., EAY, DONOVAN J., AND HAMILTON, HOWARD D.

Michigan value-added tax. *National tax journal*, v. 8, Dec. 1955, p. 357-71.

LOCKE, HOWARD P.

Functions and operations of the tax division, Department of justice. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952, p. 50-9.)
 Other aspects of the 1954 code. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954, p. 56-79.)

LOCKERS

See also Frozen food lockers

Cost accounting

Van Sickle, Clarence L. Liberty locker corporation—Setting standards for production cost control; Setting expense standards for factory overhead expense control; Developing flexible budgets for factory overhead expense control; Utilization of predetermined standards and flexible overhead expense budgets for production cost control through the operation of a standard cost system; Developing a standard non-manufacturing cost system. (In his *Cases in cost accounting*. 1955. p. 174-232; 255-89; 298-316; 320-30; 358-73.)

LOCKYER, CHARLES R.

Legal nature of the state income tax. *Kentucky law journal*, v. 43, Winter 1955, p. 215-34.

LOEWENWARTER, ERNEST D.

Mahon, James J., Jr., editor. Compromise of tax liabilities by the commissioner. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 82-3.
 Tax return preparation procedures. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 379-94.)

LOFFMARK, RALPH

Capital gains re-examined. *Canadian chartered accountant*, v. 68, April 1956, p. 303-8.

LOFLIN, WILLIAM F.

CPA cannot live by bread alone. *Bulletin* (Georgia society of certified public accountants), v. 23, Nov. 1955, p. 11-12.

LOGGING

See Lumber industry
 Lumber manufacturers

LOICHINGER, WILMA H.

Institutional accounting in an educational institution. *Woman C.P.A.*, v. 17, Feb. 1955, p. 4-6, 13.

LONCAR, FRANK E.

Budgetary planning—yesterday and today. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 949-55.

LONERGAN, THOMAS F.

Housecleaning the corporate records. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 767-73.

LONG, BERNARD J.

Selling partnership interests and partnership property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1120-36.)

LONG, FREDERICK A., joint author

See Addoms, Jeremy and Long, Frederick A.

LONG, JOHN DOUGLAS

Value theory and buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 172-5.

LONG, ROBERT L.

Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

LONG, ROLAND H.

Deferred compensation for executives. *Tennessee law review*, v. 24, April 1956, p. 285-300.

LONG-FORM REPORT

See Reports, Accountants'—Long-form

LONG-FORM report practice. American institute of accountants. Research department.

LONG-FORM reports and legal responsibility. Levy, Saul.

LONG-TERM construction-type contracts. American institute of accountants. Committee on accounting procedure.

LONG-TERM financial planning. Jones, Martin P.

LONG-TERM LEASES

See Leases

- LONGMAN, DONALD R., AND SCHIFF, MICHAEL**
Practical distribution cost analysis. Homewood, Ill., Richard D. Irwin, inc., 1955. 450p.
- LONGSDORF, GEORGE FOSTER**, joint author
See Shumaker, Walter A., and Longsdorf, George Foster
- LONSFORD, GRAYDON L.**
Selecting the appropriate exchange rate for the translation of foreign subsidiary (or branch) accounts into U.S. dollars. *New York certified public accountant*, v. 26, Oct. 1956, p. 588-9.
- LOOK** at the new look in federal taxation. Webster, Paul K.
- LOOKING** ahead. Zebley, John H., Jr.
- LOOKING** back so you can plan ahead, 1945-1954. National retail furniture association.
- LOOSE-LEAF RECORDS**
See Bookkeeping—Loose-leaf
- LOOSE-LEAF VOLUME PUBLISHERS**
See Publishers
- LORE, MARTIN M.**
How to win a tax case. New York, Prentice-Hall, inc., 1955. 244p.
Res judicata in the tax laws. *Taxes—the tax magazine*, v. 34, July 1956, p. 455-64.
When should a tax case be taken to court: the many costs of litigation. *Journal of taxation*, v. 3, July 1955, p. 2-7.
- LORE, MARTIN M.**, editor
Effective tax procedures; a department. See issues of *Journal of taxation* beginning with January 1955.
- LORIG, ARTHUR N.**
Joint cost analysis as an aid to management. *Accounting review*, v. 30, Oct. 1955, p. 634-7.
Reply. *Accounting review*, v. 31, Oct. 1956, p. 593-5.
- LORIMER, ROBERT L.**
Smaller company faces electronics. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 269-71.
- LORINCZI, GEORGE G.**
Tax controversy—a reappraisal. *Milwaukee bar association gavel*, v. 17, Summer 1956, p. 6-8.
- LOSCHEN, LESLIE R.**
Accounting aspects of self insurance programs. *Journal of accountancy*, v. 99, Jan. 1955, p. 50-5.
- LOSS COMPANIES AND DIVISIONS**
See also Taxation, United States—Loss companies
Bennett, Clinton W. Rehabilitating a sick business. *Journal of accountancy*, v. 101, April 1956, p. 50-3.
Schwartz, John H., Jr. Converting a loss division into a profitable operation. *Controller*, v. 23, July 1955, p. 323-5.
- LOSSES**
See also Statements, Financial — Profit and loss
Taxation, United States—Gains and losses
Devine, Carl Thomas. Loss recognition. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 310-20.
- LOTA, VICTOR**
Electronics and the C.P.A. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 95-104.)
- LOUISIANA POLYTECHNIC INSTITUTE**
Proceedings fifth annual Louisiana accounting conference, October 29-31, 1952. Ruston, La., Louisiana polytechnic institute. 84p.
Proceedings seventh annual Louisiana accounting conference, October 27-28-29, 1954. Ruston, La., Louisiana polytechnic institute. 104p.

Proceedings eighth annual Louisiana accounting conference, October 12-13-14, 1955. Ruston, La., Louisiana polytechnic institute. 68p.

- LOURIE, GEORGE B.**
How to use insurance settlement options to get the marital deduction. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 139-78.)
- LOURIE, GEORGE B., AND CUTLER, ARNOLD R.**
Lawyer's engagement of accountant in a federal tax fraud case. *Tax law review*, v. 10, Jan. 1955, p. 227-37.
Prentice-Hall, inc. How to reduce taxes by dividing income among the family, by George B. Lourie and Arnold R. Cutler. New York, Prentice-Hall, inc., c1955. 31p.
- LOUTHAN, CARTER T.**
Taxability of donees of powers over principal or income of trusts. *Trust bulletin*, v. 35, Feb. 1956, p. 24-5, 35.
Taxable income of beneficiary as determined on accounting. *Trust bulletin*, v. 35, Sept. 1955, p. 26-7, 43.
- LOVEJOY, CLARENCE E.**
Lovejoy's college guide; a complete reference book to 2,189 American colleges and universities for use by students, parents, teachers, churches, youth agencies, and guidance counselors, 1956-1957. ed. 4, rev. New York, Simon and Schuster, c1956. 266p.
- LOW, JOHN T. C.**
How to plan powers for trustees. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1039-75.)
- LOW, NELSON H. C.**
1954 code seems to fail, unexpectedly, to correct inequity in property-tax reduction. *Journal of taxation*, v. 4, June 1956, p. 343-5.
- LOWE, ARLIE M.**
Direct costing for a rayon manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1119-26.
- LOWENSTEIN, HARRIETT B.**
New York state society of certified public accountants. First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.
- LOWERY, JOSEPH R.**
Accumulated earnings tax under the 1954 code. *Illinois bar journal*, v. 44, May 1956, p. 656-63.
- LOWERY, RICHARD**
Cost accounting and control in shipbuilding. *Cost and management* (Canada), v. 30, Feb. 1956, p. 49-56.
- LOWNDES, CHARLES L. B.**
Gift-tax problems on termination of joint tenancies are serious; caution advised. *Journal of taxation*, v. 5, Oct. 1956, p. 208-10.
- LOWNDES, CHARLES L. B., AND KRAMER, ROBERT**
Accrual of corporate dividends under the federal estate tax. (Condensed from *University of Pittsburgh law review*, Fall 1954) *Monthly digest of tax articles*, v. 5, March 1955, p. 44-9.
Federal estate and gift taxes. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 1028p.
- LOWRIMORE, CHARLES S., SR.**
How to minimize taxes on transfers to controlled corporations under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 66-74.
How to obtain deductions for casualty losses, such as from hurricanes and floods. *Journal of taxation*, v. 3, Nov. 1955, p. 275-7.
How to stay in tax-free territory with a divisive reorganization under section 355. *Journal of taxation*, v. 3, July 1955, p. 8-18.

LOXTON, R. B.

Statistical analysis as applicable to a trading business. *Accountants and secretaries' educational journal* (Aus.), v. 1, Oct. 5, 1955. 12p.

LOY, FRED D.

Manufacturing budgets for a process industry. *Cost and management* (Canada), v. 29, Feb. 1955, p. 70-5.

LOZANO, FRANCISCO D.

Suggested simplified procedures for the allocation of factory overhead. *Accountants' journal* (P.I.), v. 6, June 1956, p. 107-10.

LOZON, RAMON C.

Introduction to the study of depreciation. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 280-3.

LUBECKY, FLORENTINE A.

Leasehold accounting. *Woman C.P.A.*, v. 17, Aug. 1955, p. 14.

LUBOFF, ANDREI

Some aspects of post-war company finance; an analysis of tabulations of company accounts published in the *Economist*. *Accounting research* (Eng.), v. 7, April 1956, p. 154-200.

LUCIANO, AUGUSTO

Accountant in the Court of tax appeals. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 192-4.

LUDLAM, WARREN V., JR.

Estate planning in Mississippi. *Mississippi law journal*, v. 27, May 1956, p. 191-6.

LUEBBERT, GEORGE W.

Declining-balance depreciation. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25-6.

LUEDICKE, HEINZ E., editor

How to forecast business trends; a special report for executives. New York, *Journal of commerce*, c1954. 120p.

LUGGAGE

See Leather goods
Trunks

LUICK, DAVID J.

Pension and profit sharing trusts—the actuary's functions. *Trusts and estates*, v. 95, March 1956, p. 224-7.

LUKER, MAURICE

Cost accounting for the small manufacturer. *Co-operative accountant*, v. 8, Spring 1955, p. 6-10.

LUKINS, SCOTT

Tax treatment of the lease with option to purchase: is allocation the answer? *Tax law review*, v. 11, Nov. 1955, p. 65-76.

LUMBER INDUSTRY

See also Forests and forestry

Accounting

Adair, Hugh H. Accounting for the British Columbia logging industry. *Canadian chartered accountant*, v. 66, April 1955, p. 201-5; May 1955, p. 289-98.

Key, R. R., and Kelsey, D. J. Accounting for the British Columbia lumber industry. *Canadian chartered accountant*, v. 68, March 1956, p. 191-203.

Simpson, R. M. Specialized accounting problems of the lumber industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 28 typewritten pages.

Auditing

Audits in lumber field. (In *Accountants' handbook*, ed. 4. 1956. Sec. 15. p. 25-6.)

Budgeting

Vale, John Deam. Sales trends key budget of lumber creosoting company. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1663-78.

Cost accounting

Parrish, Jack S. Cost reporting and control in the lumber industry. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 626-33.

LUMBER MANUFACTURERS

See also Plywood manufacturers

Accounting

Key, R. R., and Kelsey, D. J. Accounting for the British Columbia lumber industry. *Canadian chartered accountant*, v. 68, March 1956, p. 191-203.

Auditing

American institute of accountants. Case study on the extent of audit samples; summary audit program prepared independently by 8 different CPAs to indicate extent of audit sampling each considered necessary in an actual case. New York, American institute of accountants, c1955. 128p.

Cost accounting

Carter, Frank M. Lumber costs, direct vs. absorption. *Cost and management* (Canada), v. 30, Feb. 1956, p. 67-72.

Internal auditing

Institute of internal auditors. Research committee. Lumber manufacturing company. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. VIII.)

Statistics

Foulke, Roy A. Ratios for lumber manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

LUMBER RETAILERS

See also Building material retailers

Accounting

Davidson, William and Hutchison, Kenneth. Retail management procedures (including mark-up planning) and basic accounting for lumber-material dealers. Chicago, Ill., Industrial publications, inc., c1956. 43p.

Statistics

Accounting corporation of America. Lumber and building. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 78, 80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 78, 80.)

Dun and Bradstreet, inc. Retail lumber dealers—operating results in 1955, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1956. folder. (*Cost and doing business survey*)

Foulke, Roy A. Ratios for lumber and lumber and building retailers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

National cash register company. Lumber and building materials dealers. (In its *Expenses in retail businesses*. (1955). p. 29.)

Kentucky retail lumber dealers association. Lumber dealers' business survey 1951. Lebanon, Ky., Kentucky retail lumber dealers association, 1952. not paged.

—1952. not paged.

—1953. not paged.

Ohio association of retail lumber dealers. Survey of operating profits for the year 1951. Xenia, Ohio, Ohio association of retail lumber dealers, 1952. 20p.

—1952. 17p.

—1953. 14p.

United States. Commerce, Department of. Lumber and building material dealers—1953 operating ratios. Washington, D.C., Department of commerce, March 1955. 4p. (*Business service bulletin no. 112*)

LUMBER WHOLESALERS**Statistics**

Foulke, Roy A. Ratios for lumber and lumber and building material wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

LUNDIE, WILLIAM

Pension schemes. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1955. p. 112-32.) *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 538-58.

LUNDIN, OSCAR A.

Justifying capital expenditures—before and after. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1431-9. (1956 conference proceedings)

LUNGERSHAUSEN, ARNOLD W.

Taxes and partnerships. *Michigan state bar journal*, v. 35, March 1956, p. 11-22.

LUNSFORD, CHARLES B.

Cost reduction through mechanized mailing. *Controller*, v. 23, May 1955, p. 228-9.

LURIE, ALVIN D.

Case history of a stock option plan. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1095-1121.)

Causes and effects of a negative basis in mortgage transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1219-42.)

Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.

Pensions after mergers and spin-offs. *Tax law review*, v. 10, May 1955, p. 531-48.

LUSH, HAROLD F.

Business law—principles and cases. ed. 5. Homewood, Ill., Richard D. Irwin, inc., 1955. 1061p.

LUTZ, EDWARD O.

Capital formation of speculative enterprises. *Taxes—the tax magazine*, v. 34, June 1956, p. 420-6.

Limited partnership has two special advantages in raising money from the rich. *Journal of taxation*, v. 4, May 1956, p. 316-17.

Practice of your own. *Journal of accountancy*, v. 102, Oct. 1956, p. 51-5.

LUTZ, HARLEY L.

Federal tax policy in the twentieth century. (In National tax association. *Proceedings* . . . 1954. p. 48-56.)

Place and role of consumption taxes in the federal tax structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 560-74.)

Right way to reduce taxes. *Tax executive*, v. 8, April 1956, p. 3-29.

LUTZ, R. L.

Mahon, James J., Jr., editor. Small help on double tax of installment receivables. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 81-2.

LYBRAND AWARDS

See Awards, prizes and contests

LYKKEN, HENRY G., JR.

Reducing over-all costs: some production department approaches—working through first-line supervision—a systematic plan of expense forecasting. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 97-104.)

LYLE, EDWARD F.

Commercial banks. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 283-318.)

Management and audit control through accrual accounting. *Auditgram*, v. 32, Jan. 1956, p. 34, 36-8.

LYMAN, GUY C., JR.

Attorney-client privilege—proof of perpetration of crime or fraud. (Notes) *Tulane law review*, v. 29, June 1955, p. 785-8.

LYNCH, PAUL E.

Better physical inventory control. *Internal auditor*, v. 13, June 1956, p. 71-6; Sept. 1956, p. 68-75.

LYNCH, WILLIAM B.

Trusts: the transfer and lease-back device. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 181-91.

LYNDON, BARBOUR WALKER

What ratio of advertising to sales? *Printers' ink*, v. 257, Oct. 26, 1956, p. 21-2, 56, 60-61.

LYNN, ARTHUR D., JR., AND OSTER, CLINTON V.

Real property taxation of farm lands and structures. *Ohio state law journal*, v. 17, Winter 1956, p. 75-88.

LYNN, EDWARD S.

Budget preparation, budget execution, and budgetary accounting. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 65-86.)

LYNN, RAY C.

Determination of sales and use tax liability. *Michigan C.P.A.*, Feb.-March 1955, p. 10-13.

LYON, GEORGE C.

Accounting for promotion when samples are salable. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 211-18.

LYON, S. MARK, JR.

Wholesale and retail merchandising. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 142-5. (1955 conference proceedings)

LYONS, MARVIN

Some problems in corporate separations under the 1954 code. *Tax law review*, v. 12, Nov. 1956, p. 15-32.

LYTLE, RICHARD C.

How auditors modify cash procedures. *Accounting forum*, v. 26, Dec. 1955, p. 13-16.

M. GERALD (SISTER)

Economy and efficiency in the business office. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 147-59.)

MAPI FORMULA

Terborgh, George. Some comments on the Dean-Smith article on the MAPI formula. *Journal of business* (University of Chicago), v. 29, April 1956, p. 138-40.

McAFEE, W.

Capital expenditure and production costs. *Cost accountant* (Eng.), v. 34, May 1956, p. 398-403.

McANLY, H. T.

Development of management services in an accounting firm. *Ohio certified public accountant*, v. 15, Spring 1956, p. 51-8.

Some fundamentals of costs for pricing. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 606-10.

McARTHUR, ROBERT M., JR.

Net operating loss deduction. *Tax executive*, v. 7, July 1955, p. 24-30.

MACAULAY, HUGH

Post balance sheet events. *Bulletin* (Georgia society of certified public accountants), v. 23, Sept. 1955, p. 1, 3-11. *Arthur Young journal*, v. 3, Oct. 1955, p. 10-25.

Responsibilities of the professional accounting firms in continuing the training of college graduates. *Accounting review*, v. 30, Jan. 1955, p. 48-50.

MacBEATH, ANGUS

Are receipts really necessary? *Accountants' magazine* (Scot.), v. 60, Oct. 1956, p. 571-5.

Continuous auditing. London, Gee and co., ltd., 1955. 125p.

McBRIER, C. ROBERT

Streamlining office operations. *Retail control*, v. 25, Sept. 1956, p. 44-60.

McCALEB, IRMA

Costs can be controlled through the nursing service. *Hospital accounting*, v. 9, June 1955, p. 10-11.

McCANDLESS, O. CARLYSLE

Tax consequences of covenants not to compete. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1020-7.)

McCARROLL, DAVID

New Zealand taxes on income. *Taxes—the tax magazine*, v. 34, July 1956, p. 487-93.

McCARTHY, E. J.

Wage guaranties and annual earnings: a case study of George Hormel and company. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 41-51.

McCARTY, DWIGHT G.

Law office management. ed. 3. New York, Prentice-Hall, inc., 1955. 525p.

Role of management in the law office. *New York state bar bulletin*, v. 27, Oct. 1955, p. 370-5.

McCARTY, JOHN F.

Survey of state taxes. Berkeley, Calif., University of California, Bureau of public administration, February 1955. 63p.

McCLAIN, JOSEPH A., JR.

Legal education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 109-20.)

McCLURE, JAMES J., JR.

Living trusts for charity. *Illinois bar journal*, v. 44, Oct. 1955, p. 140-5.

McCOBB, EDWARD C., AND HOOKER, RICHARD F.

Federal income tax problems in the purchase or sale of proprietorships. *Michigan state bar journal*, v. 35, March 1956, p. 23-8. *Monthly digest of tax articles*, v. 6, May 1956, p. 43-9. (Condensed)

McCONNELL, EDWIN E., AND PERKS, WILLIAM H.

Controller's role when disaster strikes. *Controller*, v. 23, Jan. 1955, p. 14-16.

McCONNELL, WILLIAM C., JR.

Automatic merchandising—a growth industry. *Bulletin of the Robert Morris associates*, v. 27, May 1955, p. 266-71.

McCORMICK, CHARLES P.

Multiple management. New York, Harper and brothers, 1938. 175p.

McCORMICK, ELEANOR, editor

Boughner, Jackson L., and Greene, Richard L., editors. How to organize the close corporation to minimize taxes under the 1954 code. New York, Journal of taxation, inc., c1956. 68p. (*Practitioner's guide to current tax problems no. 1, general editor Eleanor McCormick*)

Everyday tax planning to increase the family's spendable income. New York, Journal of taxation, inc., c1956. 140p. (*Practitioner's guide to current tax problems no. 2, general editor Eleanor McCormick*)

McCORMICK, J. A.

Wage and salary administration. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1508-15.

McCORMICK, RALPH R.

Auditing trust accounts in medium sized banks. *Auditgram*, v. 32, May 1956, p. 27-32.

McCORMICK, S. LESTER

Mahon, James J., Jr., editor. Retention of appreciated property gift advisable. (Tax clinic) *Journal of accountancy*, v. 101, April 1956, p. 79.

McCRACKEN, PAUL W.

Are variable annuities the answer to inflation? *Journal of finance*, v. 11, May 1956, p. 142-50.

MacCRACKEN, RICHARD H.

Pension and profit-sharing plans. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 637-54.)

Pension and profit-sharing plans for small businesses. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 619-48.)

MacCRACKEN, RICHARD H., AND WALKER, ROBERT H.

Executive and employee benefits. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 20-7.)

McCRACKEN, ROBERT T.

Lawyer as a member of a learned profession, by Homer D. Crotty, Robert T. McCracken and Laurance M. Hyde. *Southern California law review*, v. 29, Dec. 1955, p. 47-91.

McCREDIE, H.

Accounting in relation to law. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 367-79.

Note on educational policy. *Australian accountant*, v. 26, April 1956, p. 152-4.

McCULLAGH, PATRICK J.

Cost system for a frozen meals manufacturer. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 243-50.

McCULLOUGH, JOHN, editor

See Bards, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors

McCULLOUGH, JOHN AND SCHARFF, A. KARL

Operations research. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 11-15.

McDADE, THOMAS M.

Controller's interest in the world calendar. *Controller*, v. 23, Aug. 1955, p. 377-9.

McDANIEL, DONALD T.

Machine control of records. *Controller*, v. 24, Nov. 1956, p. 514-15, 550.

McDANIEL, L. R.

Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.

McDANIEL, T. M.

Cost and expense reduction. (*The*) *Arthur Andersen chronicle*, v. 15, April 1955, p. 90-7.

McDAVID, ROBERT E.

State board of equalization tax clinic. *California accountant*, v. 9, Dec. 1956, p. 1-3.

McDEVITT, EDWARD J.

Accountants' liability and liability insurance. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Oct. 1955, p. 14-23.

CPA and you. *Life association news*, v. 50, Nov. 1955, p. 37, 84-5.

Estate planning. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 8 typewritten pages.

Ethics and a change of auditors: a summary of British-U.S. views. *Journal of accountancy*, v. 99, May 1955, p. 46-7.

Role of the C.P.A. in estate planning. *Trusts and estates*, v. 95, April 1956, p. 312-14.

McDEVITT, JOHN CONWAY

Choice of depreciation method under the Internal revenue code of 1954. *Tax executive*, v. 7, July 1955, p. 35-42.

McDONALD, DONALD

Tax aspects of divorce, separation, alimony and support. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 1-19.

Tax free acquisitions and distributions. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 859-908.)

MacDONALD, IAN W.

Financing and accounting features of bank administration. *Accountants' magazine* (Scot.), v. 60, Feb. 1956, p. 63-70.

McDONALD, JOHN G.

Arm's length concept. *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 25-35.

Executive compensation. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 231-5.

McDONALD, ROBERT J.

Travel and entertainment expenses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 451-64.)

McDONALD, RODERICK F.

Objective look at effects of income taxes on financing small business. *Accounting review*, v. 30, Oct. 1955, p. 623-33.

McDONALD, WALTER J.

Grain accounting for Western Canada. *Canadian chartered accountant*, v. 68, June 1956, p. 489-500.

McDONELL, W. C.

Accounting for country grain elevators. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 120-32.

McDONNELL, F. T.

Stock control in the boot industry. *Chartered accountant in Australia*, v. 26, June 1956, p. 658-60.

McDOUGALL, COLVILLE

Failures among contractors. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 27.

Statutory requirements as to form and content of executors' reports to courts—a rejoinder. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 317-18.

"Tax experts" and business. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 22, 24.

McDOUGALL, IRVING A.

Flexible costing for pension plans. *Management methods*, v. 9, March 1956, p. 18, 21-4.

McDOWELL, ALFRED J.

Tax on spread in unrestricted employee stock options. *Taxes—the tax magazine*, v. 34, March 1956, p. 209-14.

McDOWELL, G. C.

Applying electronic machines to an inventory problem—a case history. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 364-8.)

MacDOWELL, H. W., editor

National records management council and New York university. Graduate school of business administration. Proceedings of the second annual Conference on records management, September 19-20, 1955, edited by H. W. MacDowell. New York, New York university. Graduate school of business administration, c1955. 79p.

McEACHREN, JOHN W.

Accounting reform in Washington. *Journal of accountancy*, v. 100, Sept. 1955, p. 29-33. *Tax outlook*, v. 10, Oct. 1955, p. 13-16.

Role of the auditor in procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 19-31.

McELLIGOTT, JOSEPH F.

How to figure the lowered tax on annuity income. *Medical economics*, v. 32, Feb. 1955, p. 131-3, 210.

McFADDEN, J. A., JR.

Organizing new product development. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 832-40.

McFARLAND, GEORGE A., AND AYERS, ROBERT D.

Accounting fundamentals. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 3-87.)

McFARLAND, J. P.

Advantages of adoption of the natural business year. *Hospital accounting*, v. 9, Oct. 1955, p. 19-20.

McGANN, WINSTON C.

Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*. p. 28-9.)

McGAULEY, JOHN J.

Balance, penny accuracy and technical language are important, but . . . (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 408-9.)

McGHEE UPHOLSTERY COMPANY, INC.

Holzman, Donald J. Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.

McGILL, DAN M.

Fundamentals of private pensions; published for the Pension research council, Wharton school of finance and commerce, University of Pennsylvania. Homewood, Ill., Richard D. Irwin, inc., c1955. 239p.

McGILL, DAN M., editor

Beneficiary in life insurance. rev. ed. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education), c1956. 314p.

Pensions: problems and trends. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1955. 211p.

McGILLIVRAY, C. K.

Evaluation of the auditor. *Canadian chartered accountant*, v. 66, April 1955, p. 215-21.

How much can auditors do to aid their clients. *Journal of accountancy*, v. 101, April 1956, p. 58-62.

McGOLTRICK, CHARLES, joint author

See Graham, Benjamin and McGolrick, Charles

McGREGOR, D. A.

Taxation of Canadian oil and gas companies. *Canadian chartered accountant*, v. 68, June 1956, p. 477-82.

McGREGOR, GWYNETH

Tax treatment of charities in the U.K., Canada and the U.S. *Canadian tax journal*, v. 4, May-June 1956, p. 188-97.

Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

McGUIRE, ELVA G.

Business management in the entertainment field. *Woman C.P.A.*, v. 17, Oct. 1955, p. 12-13.

McGURRAN, H. DAVID

Australian sales tax. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 278-82.

Tax incentives in Jamaica. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 406-8.

MACHINE ACCOUNTING

See Mechanical devices

MACHINE SHOPS**Accounting**

Neuner, John J. W., and Neuner, Ulrich J. Chart of general ledger accounts for a machine shop. (In their *Accounting systems*. ed. 2. 1955. p. 123.)

MACHINE SHOPS—(Continued)**Cost accounting**

Chiuminatto, Peter M. Direct costing. (In *Controller's institute of America. Budgeting, forecasting, return on investment and related papers.* c1955. p. 64-87.)

Statistics

Accounting corporation of America. Machine shops. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue. p. 90.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue. p. 90.)

Foulke, Roy A. Ratios for machine shops. (In his *Genesis of the 14 important ratios.* c1955.) (In its *Diversification in business activity.* c1956.)

MACHINE TOOL INDUSTRY**Inventories**

Webster, B. C., Jr. Control and management of the inventory function—a machine tool manufacturer. (In *American management association. Company approaches to production problems.* c1955. p. 30-51.)

MACHINERY AND ALLIED PRODUCTS INSTITUTE

Dean, Joel and Smith, Winfield. Has MAPI a place in a comprehensive system of capital controls. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 261-74.

Depreciation: Internal revenue service issues final regulations relating to depreciation. *Machinery and allied products institute bulletin*, June 12, 1956, not paged.

Effect of the new tax depreciation methods on the earnings of depreciable assets, by George Terborgh. Washington, D.C., Machinery and allied products institute, August 1956. 23p.

Government contracts; MAPI submits comments to Department of defense on proposed revision of ASPR cost principles. *Machinery and allied products institute bulletin*, June 23, 1955. 14p.

Internal revenue code of 1954; taxation of corporate retained earnings (Sections 531-537); recent amendment of section 534. *Machinery and allied products institute bulletin*, October 4, 1955. 8p.

Leasing: Internal revenue service issues new rulings on leasing of industrial equipment. Washington, D.C., Machinery and allied products institute, September 13, 1955. 9p. (*Bulletin no. 3311*)

Postwar vs. pre-depression profits of manufacturing corporations. *Capital goods review*, Feb. 1956. 5p.

Proposed extension of renegotiation; MAPI statement submitted to House ways and means committee; current status of pending legislation reviewed. Washington, D.C., Machinery and allied products institute, April 20, 1955. 32p.

Reserves for estimated expenses and prepaid income: proposed Internal revenue service regulations issued governing effect of repeal of sections 452 and 462; present status of estimated expenses and prepaid income reviewed. Washington, D.C., Machinery and allied products institute, November 14, 1955. 8p. plus. (*Bulletin no. 3331*)

Terborgh, George. Effect of the new tax depreciation methods on the earnings of depreciable assets. Washington, D.C., Machinery and allied products institute, August 1956. 23p.

MACHINERY AND ALLIED PRODUCTS INSTITUTE AND COUNCIL FOR TECHNOLOGICAL ADVANCEMENT

Equipment replacement and depreciation—policies and practices . . . a survey. Washington, D.C., Machinery and allied products institute, c1956. 30p.

MACHINERY AND EQUIPMENT

Anthony, Robert N. Shoe machinery: buy or lease? rev. ed. New York. National shoe manufacturers association, 1955. 91p.

Collier, William J. Mechanized maintenance control. *Factory management and maintenance*, v. 114, March 1956, p. 118-23.

Dean, Joel and Smith, Winfield. Has MAPI a place in a comprehensive system of capital controls? *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 261-74.

Friedman, Morris R. Lease or purchase of equipment: sale and leaseback. (In *New York university. Institute on federal taxation (fourteenth annual institute)*, 1956. p. 1427-66.)

Griesinger, Frank K. Decisions to lease or buy equipment are made no easier by new revenue rulings. *Journal of taxation*, v. 4, March 1956, p. 191-3.

Griesinger, Frank K. Pros and cons of leasing equipment. *Harvard business review*, v. 33, March-April 1955, p. 75-89.

Hoyt, Gerald. Equipment leasing. (*The Arthur Andersen chronicle*, v. 16, July 1956, p. 195-202.

Lasser, J. K., tax institute and Cunnion, John D. Leasing equipment. (In their *J. K. Lasser's treasury of tax saving ideas.* c1956. p. 116-19.)

Machinery and allied products institute. Leasing: Internal revenue service issues new rulings on leasing of industrial equipment. Washington, D.C., Machinery and allied products institute, September 13, 1955. 9p. (*Bulletin no. 3311*)

Machinery and allied products institute and Council for technological advancement. Equipment replacement and depreciation—policies and practices . . . a survey. Washington, D.C., Machinery and allied products institute, c1956. 30p.

Mahon, James J., Jr., editor. Equipment transfer from American companies to Canadian branches. (*Tax clinic*) *Journal of accountancy*, v. 102, Sept. 1956, p. 78.

Newlin, Carl A. Leasing industrial machinery—some tax problems of the lessee. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 138-41.

Peurifoy, R. L. Cost of owning and operating construction equipment: Construction equipment rental rates. (In his *Estimating construction costs*, 1953. p. 288-305.)

Scheuble, Philip A., Jr. How to figure equipment replacement. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 81-94.

Staubus, George J. Quantitative analysis for investment decisions. *Controller*, v. 24, Oct. 1956, p. 472-5, 480.

Cost accounting

Ellman, Victor A. Equipment cost accounting. *Municipal finance*, v. 29, Aug. 1956, p. 14-17.

MACHINERY AND EQUIPMENT MANUFACTURERS**Budgeting**

Seed, A. H. Budgeting in a small hard goods manufacturing business. *Cost and management* (Canada), v. 29, Nov. 1955, p. 381-90.

Statistics

Foulke, Roy A. Ratios for machinery, industrial. (In his *Genesis of the 14 important ratios.* c1955.) (In his *Diversification in business activity.* c1956.)

MACHINERY AND EQUIPMENT WHOLESALE

Associated equipment distributors. Compilation of rental rates for construction equipment. ed. 6. Chicago, Ill., Associated equipment distributors, 1953. 86p.

McHUGH, GLENN AND HOLDING, HUNTER

Purchase and leaseback—another investment field for life insurance companies. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 293-306.

McINTOSH, D. L.

Comparison of accounting and auditing in England and America. *Price Waterhouse review*, v. 1, Dec. 1956, p. 7-14.

McINTOSH, L. W.

How to cost account a suggestion system. *Management methods*, v. 10, April 1956, p. 15-19.

- McINTOSH, ROBERT W.**
Choosing a depreciation method. *Tourist court journal*, v. 19, March 1956, p. 22, 24.
- MacIVER, ALAN S.**
Importance of international congresses on accounting. *Ceylon accountancy journal*, v. 1, July 1956, p. 11-12.
- MacIVER, R. M.**
Social significance of professional ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 118-24.
- MACK, RUSSELL H., editor**
See Abramson, Adolph G., and Mack, Russell H., editors
- MacKAY, HUGH M.**
Deferred compensation contracts revisited. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 101-24.
Use of settlement options in business insurance cases. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 15-37.
- McKAY, MILTON**
Some of the legal problems of the professional and technical associations. Washington, D.C., American society of association executives, 1956. 13 mimeo. pages.
- MACKAY, RICHARD L.**
Pension plans and associations taxable as corporations for professional persons. (Condensed from *Southwestern law journal*, Summer 1956) *Monthly digest of tax articles*, v. 7, Nov. 1956, p. 12-27.
- McKAY, WILLIAM R.**
Deferred profit sharing plans in Canada. *Tax executive*, v. 8, July 1956, p. 55-60.
- McKENNEY, W. GIBBS**
Estate planning for business interests; with special emphasis on redemption of stock. *Trusts and estates*, v. 95, March 1956, p. 212-16.
Pitfalls in drafting short-term trusts. *Trusts and estates*, v. 94, Oct. 1955, p. 810-13.
- MACKENZIE, DONALD H.**
Fundamentals of accounting; a cost and revenue approach. rev. ed. New York, Macmillan co., 1956. 742p.
- McKEON, CHARLES P.**
Case for the liberal education of a tax executive. *Tax executive*, v. 8, Oct. 1955, p. 39-43.
Recent developments in the tax status of oil and gas production payments. *Tax executive*, v. 8, July 1956, p. 61-5.
When is a foreign corporation "doing business" in Louisiana? *Tax executive*, v. 7, July 1955, p. 60-84.
- McKEOWN, JOHN L.**
Imaginative banking. *Accounting research* (Eng.), v. 7, July 1956, p. 244-59.
- McKESSON AND ROBBINS, INC.**
Shaplen, Robert. Annals of crime—the metamorphosis of Philip Musica. *New Yorker*, v. 31, Oct. 22, 1955, Oct. 29, 1955.
Stettler, Howard F. McKesson and Robbins fraud: a milestone. (In his *Auditing principles*. 1956. p. 663-73.)
- McKINSEY AND COMPANY**
Patton, Arch. Annual report on executive compensation. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 124-35.
- McKINSEY FOUNDATION LECTURES**
Cordiner, Ralph J. New frontiers for professional managers. New York, McGraw-Hill book co., inc., 1956. 121p. (*McKinsey foundation lectures*)
- McKNIGHT, D. L.**
Odds and ends. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 23.
- McLACHLAN, ERIC**
Review of school district audit program. *California certified public accountant*, v. 24, Aug. 1956, p. 25-8.
- MacLAREN, WISTAR H.**
Why and how of budgeting. *Auditgram*, v. 31, Dec. 1955, p. 14-16, 18-19.
- McLAUGHLIN, W. E.**
Accounting for bank mortgages. *Canadian chartered accountant*, v. 68, May 1956, p. 387-91.
- McLAURY, FRANK M.**
Procedures for recording and processing expenditures. *Municipal finance*, v. 29, Aug. 1956, p. 25-9.
- McLEAN, A. L.**
Valuation of goodwill in relation to hotels. *Accountants' journal* (N.Z.), v. 33, May 1955, p. 330-4.
- MacLEAN, CHARLES C., JR.**
Taxation of sales of corporate assets in the course of liquidation. *Columbia law review*, v. 56, May 1956, p. 641-75.
- MacLEAN, DANIEL P.**
Banks and federal income taxes—1954. *Banking law journal*, v. 72, Jan. 1955, p. 1-21.
- McLEAN, J. M., AND WRIGHT, H. P.**
Advantages and disadvantages of incorporating a business. *Canadian journal of accountancy*, v. 5, Dec. 1955, p. 43-5. *General accountant* (General accountants association), May-June 1956, p. 1-3.
- McLEAN, LORN**
Profession of accountancy. *Sagebrush accountant* (Wyoming society of certified public accountants), Nov. 1955, p. 3-5.
- MacLEOD, R. K.**
Percentage depletion controversy. *Journal of accountancy*, v. 99, Feb. 1955, p. 40-5.
- McLERKIN, KNOX**
Recent income tax developments in the petroleum industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference . . . 1952*. p. 60-7.)
- McLUCKIE, E. J.**
Accountants in government. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 24, 26.
- McMAHON, JAMES P.**
Auditing of commodity merchants. *Arthur Young journal*, v. 2, April 1955, p. 20-7.
- McMICHAEL, A. R.**
Rogers, H. C. A. R. McMichael's Your income tax. 1955 ed. Toronto, Musson book co., Ltd., c1955. 115p.
—Same. 1956 ed. c1956. 115p.
- McMICHAEL, STANLEY L.**
Real estate subdivisions. New York, Prentice-Hall, inc., 1949. 393p.
- McMILLAN, E. D.**
Evaluation of internal control. *Accountant* (Eng.), v. 134, April 7, 1956, p. 376-81. *Internal auditor*, v. 13, Dec. 1956, p. 37-48.
- MACMILLAN, R. H.**
Automation—friend or foe? New York, Cambridge university press, 1956. 100p.
- McMILLAN, T. E., JR.**
State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.

McNAIR, MALCOLM P.

Operating results of department and specialty stores in 1954. Boston, Mass., Harvard university, Graduate school of business administration, June 1955. 66p. (*Bureau of business research bulletin no. 143*)

McNAIR, MALCOLM P., AND CARSON, DAVID

Operating results of department and specialty stores in 1955. Boston, Mass., Harvard university, Graduate school of business administration, June 1956. 70p. (*Bureau of business research bulletin no. 145*)

McNAMARA, EDMOND W.

Clerical cost control system using standard time data. *Office*, v. 41, June 1955, p. 7-15.
Should accountants plan industrial accounting? *Office management*, v. 16, Feb. 1955, p. 22, 76.

McNAUGHTON, JOHN T.

To be taxed as a corporation. *Taxes—the tax magazine*, v. 33, April 1955, p. 253-7.

McNEILL, WINFIELD I.

Accounting for research and development. *Controller*, v. 23, May 1955, p. 222, 224, 250.
Soap cost accounting. *Soap and chemical specialties*, v. 30, June 1954, p. 89, 91, 93, 178-9.

McNITT, DAVID B.

Standard hour incentive in a service company. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 715-21.

McNULTY, THOMAS E.

Understanding percentages. *Transcript*, v. 12, Dec. 1953, p. 3, 6.

MACOMBER v. EISNER

See Eisner v. Macomber

McPHAIL, R. T. M.

Organization of a large professional office. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1955, p. 39-66.) *Accountants' magazine* (Scott.), v. 59, Nov. 1955, p. 649-81.

MACPHERSON, L. G.

Declining-balance depreciation in the United States. *Canadian chartered accountant*, v. 66, March 1955, p. 141-4.

How good is company reporting? Reprinted from *Commerce journal*, 1956, not paged.

Why a bulletin on surplus?—an explanatory comment. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 210-12.

MACPHERSON, L. G., joint author

See Mulcahy, Gertrude and Macpherson, L. G.

MacREYNOLDS, ROBERT L., joint author

See Reich, Marion R., and MacReynolds, Robert L.

McREYNOLDS, TOM

Appraising an automobile laundry. *Appraisal journal*, v. 24, July 1956, p. 408-14.

McTAVISH, JOHN E., AND CASEY, JOSEPH B.

Moving for the production of income tax return copies in civil litigation. *Iowa law review*, v. 41, Fall 1955, p. 98-108.

MADDREA, T. GRAYSON

Efficient operation of an accounting practice. *Virginia accountant*, v. 9, Jan. 1956, p. 12-19.

Independence in auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2, p. 147-58.)

Solving your development tax problems. *National real estate and building journal*, v. 57, Sept. 1956, p. 42-4.

MADURO, DENIS BRANDON

Estate planning techniques; five changes suggested by 1954 code. *Trusts and estates*, v. 94, Aug. 1955, p. 636-8, 671.

How Code changes affect estate-planning techniques of the corporate executive. *Journal of taxation*, v. 4, March 1956, p. 164-6.

Stock perpetuation; an approach to continuing closely held business interests. *Trusts and estates*, v. 95, Nov. 1956, p. 1000-2.

MAGAZINE DISTRIBUTORS

See Newspaper and magazine distributors

MAGAZINE PUBLISHERS**Accounting**

Bailey, John Smith. Accounting and costing for magazine publishers. *Accounting forum*, v. 27, May 1956, p. 19-23.

Auditing

Lansang, Frederico S. Audits of newspaper and periodical circulations. *Accountants' journal* (P.I.), v. 6, June 1956, p. 103-6.

Budgeting

Hill, Kenneth W. Case history in budgeting and cost control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 3-19.)

Costs

Bailey, John Smith. Accounting and costing for magazine publishers. *Accounting forum*, v. 27, May 1956, p. 19-23.

Hill, Kenneth W. Case history in budgeting and cost control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 3-19.)

MAGEE, JOHN F.

Guides to inventory policy. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 49-60; March-April 1956, p. 103-16; May-June 1956, p. 57-70.
Operations research and the accountant. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1749-57.

MAGES, KENNETH P.

Expense budgeting—the key to operating within your income. *Retail control*, v. 24, Dec. 1955, p. 33-40.

Use of expense center accounting for measuring delivery costs. *Stores*, Nov. 1954. *Hadley service bulletin*, Sept. 1955, p. 1-6.

MAGGIOLO, HENRY L., joint author

See Grosclaude, E., and Maggiolo, Henry L.

MAGILL, ROSWELL

Impact of income tax leakages—a postscript to Randolph Paul. *Tax law review*, v. 12, Nov. 1956, p. 1-14.

MAGNUSSON, ALFRED

Postdeath estate planning. *Iowa law review*, v. 40, Summer 1955, p. 572-86.

MAGRUDER, BERNARD F.

Law and accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 79-95.)

MAGRUDER, E. T.

Sampling as a management tool. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 233-41.)

MAHON, JAMES J., JR.

Evaluating newspaper shares for federal estate and gift tax purposes. *Newspaper controller*, v. 9, Jan. 1956, p. 1-2, 5.

New rules as to earnings and profits. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 583-95.)

Planning ahead may reduce estate levies and provide cash for payment of taxes. *Newspaper controller*, v. 9, May 1956, p. 2.

MAHON, JAMES J., JR., editor

See also Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors
Tax clinic; a department

MAHON, JAMES J., JR., editor—(Continued)

Working with the new tax code; selected comments from the *Journal of accountancy's* monthly Tax clinic. New York, American institute of accountants, 1955. 71p.

Working with the revenue code in 1956; selected comments from the *Journal of accountancy's* Tax clinic, July 1954—June 1956. New York, American institute of accountants, c1956. 125p.

MAIHOFFER, ANTHONY G.

Individual account vs. composite depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 473-9.)

MAIL

Fagerberg, Dixon, Jr., editor. Wanted: a permanent solution to mail pollution (an editorial). (Practitioners forum) *Journal of accountancy*, v. 102, Oct. 1956, p. 75-6.

MAIL-ME-MONDAY barometer of small business. Accounting corporation of America.

MAIL ORDER BUSINESS**Accounting**

Lyon, George C. Accounting for promotion when samples are salable. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 211-18.

MAILING

See also Mechanical devices—Mailing machines

Lunsford, Charles B. Cost reduction through mechanized mailing. *Controller*, v. 23, May 1955, p. 228-9.

MAINTENANCE AND REPAIRS

Collier, William J. Mechanized maintenance control. *Factory management and maintenance*, v. 114, March 1956, p. 118-23.

National association of cost accountants. Planning, controlling, accounting for maintenance; a summary of practice. New York, National association of cost accountants, November 1955. 27p. (*Accounting practice report*, no. 2)

Zajac, Edward C. Case in control of maintenance labor costs. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1468-75.

Accounting

National association of cost accountants. Planning, controlling and accounting for maintenance; a summary of practice. New York, National association of cost accountants, November 1955. 27p. (*Accounting practice report*, no. 2)

Costs

Baker, G. C. E. Plan to improve maintenance costs. *Cost and management* (Canada), v. 30, Jan. 1956, p. 11-16.

Chiuminatto, P. M. Control of maintenance costs. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 156-60. (1956 conference proceedings)

Meyers, George E. Control of maintenance costs. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1417-30. (1956 conference proceedings)

Statistics

Accounting corporation of America. Repair services. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 89, 91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 89, 91.)

MAKE OR BUY

Arnstein, William E. Make or buy. (In Thomas, William E., ed. *Readings in cost accounting, budgeting, and control*. c1955. p. 62-3.)

Higgins, Carter C. Make-or-buy re-examined. *Harvard business review*, v. 33, March-April 1955, p. 109-19.

Van Sickle, Clarence L. Keystone products company—Determination of the optional choice of purchasing or manufacturing finished parts. (In his *Cases in cost accounting*. 1955. p. 89-98.)

Westing, J. H., Fine, I. V., and others. Make or buy. (In their *Industrial purchasing*. c1955. p. 158-69.)

MAKEPEACE, ROGER S.

Time-based distribution of selling and general costs. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 40-55.

MALARKEY, JOHN W.

Preparation and administration of branch budgets. *Auditgram*, v. 31, Sept. 1955, p. 38-9.

MALCOLM, WALTER DAVID

Laws grow old too—the Uniform commercial code, an updating of the commercial law. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 82-92.

MALKASIAN, HENRY A.

Social security for lawyers: the profession should not be excluded. *American bar association journal*, v. 41, Dec. 1955, p. 1129-32.

MALLON, EDWARD J.

State insurance departments' examinations of a life insurance company. *New York certified public accountant*, v. 26, Sept. 1956, p. 527-30.

MALLORY, FRANK L.

Charitable gifts in estate planning. *Trusts and estates*, v. 94, May 1955, p. 434-6.

MALLORY, G. BARRON

How to set up a successful profit-sharing plan; a complete working kit. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.

MALONEY, VINCENT H.

Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 685.

MANAGEMENT

See also Accounting profession—Relation to business and management

Executives**Internal control****Management control****Office management****Operations research**

Albery, Michael. Appraisal of management. *Cost and management* (Canada), v. 28, June 1954, p. 212-19; Oct. 1954, p. 353-63.

American institute of management. Manual of excellent managements 1955. New York, American institute of management, c1955. 160p.

American management association. Management and taxes; building a tax-conscious organization. New York, American management association, c1956. 127p. (*Special report* no. 10)

American management association. Management education for itself and its employees. 4 parts. New York, American management association, c1954.

Part I—Management education in American business, by Lyndall F. Urwick. 136p.

Part II—Survey of management development, by Joseph M. Trickett. 61p.

Part III—Case studies in management development, by Robert G. Simpson. 140p.

Part IV—Education of employees: a status report, by Douglas Williams and Stanley Peterfreund. 64p.

American management association. Management index 1945-55; a decade of AMA publications. New York, American management association (1955). 42p.

Braun, Carl F. Management and leadership. Alhambra, Calif., C. F. Braun and co., 1954. 289p.

Bursk, Edward C., editor. Management team. Cambridge, Mass., Harvard university press, 1954. 221p.

Controllershship foundation, inc. Management planning and control: an annotated bibliography. New York, Controllershship foundation, inc., March 1955. 176p.

Controllershship foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national con-

MANAGEMENT—(Continued)

- ference, Controllers institute, October 11, 1954. New York, Controllership foundation, inc., c1955. 63p.
- Cooke, Gilbert W., and Pierce, B. L. Introductory survey of business management. Dubuque, Iowa, Wm. C. Brown co., c1955. 401p.
- Cordiner, Ralph J. New frontiers for professional managers. New York, McGraw-Hill book co., inc., 1956. 121p. (*McKinsey foundation lectures*)
- Evans-Hemming, D. F. Flexible budgetary control and standard costs; cost control for management. Thiensville, Wis., Counting house pub. co., 1952. 184p.
- Finston, Howard V. Managerial development: challenge to accountants. *Journal of accountancy*, v. 102, July 1956, p. 32-5.
- Harvard university. How successful executives handle people—studies on communications and management skills. Boston, Mass., Harvard university (1956). 137p.
- Hunter, Joel. Accounting in management. *Journal of accountancy*, v. 100, Nov. 1955, p. 62-5.
- Illinois, University of. College of commerce and business administration. Appraisal of management; proceedings of the Seventh industrial management institute, October 27-28, 1954 . . . in cooperation with Illinois manufacturers' association. Urbana, Ill., University of Illinois, Division of university extension. 61p.
- Koontz, Harold and O'Donnell, Cyril. Principles of management; an analysis of managerial functions. New York, McGraw-Hill book co., inc., 1955. 664p.
- McCormick, Charles P. Multiple management. New York, Harper and brothers, 1938. 175p.
- Martin, Henry A. Management and the cost accountant. *Cost and management* (Canada), v. 29, Jan. 1955, p. 30-6.
- Murphy, Mary E. Role of management sciences in underdeveloped countries. (Paper given before Institute of management sciences, October 19, 1956) 17 mimeo. pages.
- Mylander, William H. Management by executive committee. *Harvard business review*, v. 33, May-June 1955, p. 51-8.
- Nickliss, John O. Story of our profit improvement program. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1059-67.
- Rudick, Harry J. Effect of the corporate income tax on management policies. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 632-49.)
- Seckler-Hudson, Catheryn. Organization and management: theory and practice. Washington, D.C., American university press, 1955. 324p.
- Simpson, Robert G. Case studies in management development; theory and practice in ten selected companies. New York, American management association, c1954. 140p. (*Part III—Management education for itself and its employees*)
- Smith, George Albert and Christensen, C. Roland. Policy formulation and administration; a casebook of top-management problems in business. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1955. 749p.
- Society for advancement of management. Measurement of management conference proceedings, November 3-4, 1955. New York, Society for advancement of management, c1956. 147p.
- Stott, Harold C. Management—a system. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 5-19.
- Systems and procedures association of America. Workshop for management; proceedings of the seventh annual systems meeting 1954. New York, Management magazines, inc., c1955. 504p.
- Ten commandments of management. *Journal of accountancy*, v. 102, Dec. 1956, p. 37.
- Trickett, Joseph M. Survey of management development—the quantitative aspects. New York, American management association, c1954. 61p. (*Part II—Management education for itself and its employees*)
- Urwick, Lyndall F. Management education in American business—general summary. New York,

American management association, c1954. 136p. (*Part I—Management education for itself and its employees*)

Williams, Douglas and Peterfreund, Stanley. Education of employees: a status report—with a proposal for further research. New York, American management association, c1954. 64p. (*Part IV—Management education for itself and its employees*)

MANAGEMENT accounting. Anthony, Robert N.

MANAGEMENT aids for small business, edited by Edward L. Anthony. United States. Small business administration.

MANAGEMENT and leadership. Braun, Carl F.

MANAGEMENT and taxes. American management association.

MANAGEMENT approach to risk problems. *Dun's review and modern industry*, July 1955, p. 47, 49.

MANAGEMENT AUDIT

American institute of management. Appraising a management; containing 301 questions to management—an actual management audit. New York, American institute of management, February 1950. 37p.

American institute of management. Diversey corporation. *Management audit*, v. 4, May 1955. 8p. (*Special audit no. 129*)

American institute of management. Health of earnings of the corporation—its meaning—its evaluation. New York, American institute of management, c1955. 107p.

American institute of management. Manual of excellent managements 1955. New York, American institute of management, c1955. 160p.

American institute of management. Roman catholic church. *Management audit*, v. 5, Feb. 1956. 26p. (*Special audit no. 137*)

American institute of management. Standard register company. *Management audit*, v. 5, Jan. 1956, p. 1-8. (*Special audit no. 136*)

American institute of management. Sutherland paper company. *Management audit*, v. 6, Aug. 1956, 8p. (*Special audit no. 142*)

Bunce, G. D. Auditing for management—a constructive service provided by the internal audit department. *Accountant* (Eng.), v. 134, April 14, 1956, p. 394-6.

Davies, Maurice B. T. Relationship of management auditing to decision-making. *Internal auditor*, v. 13, March 1956, p. 33-43.

Estes, O'Ferrill. Audit of operations. *Internal auditor*, v. 13, Dec. 1956, p. 6-10.

Larke, Alfred G. Management self-audit for smaller companies. *Dun's review and modern industry*, v. 65, March 1955, p. 40-2.

Lasser, J. K. Audit of efficiency of management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 3. p. 47-53.)

MANAGEMENT BY EXCEPTION

Israel, Marion S. Management—by exception; mathematical statistics sets the action lines. Beverly Hills, Calif., Management directions, inc., c1956. 51p.

MANAGEMENT CONSULTANTS

See Association of consulting management engineers
Business consultants

MANAGEMENT CONTROL

See also Controllers
Factories—Management
Internal control

Anderson, R. F. Modern accounting functions in management. *Woman C.P.A.*, v. 19, Dec. 1956, p. 8-12.

Anthony, Robert N. Management accounting; text and cases. Homewood, Ill., Richard D. Irwin, inc., 1956. 511p.

Boardman, G. A. What the industrialist wants from management accounting; with a word on his re-

MANAGEMENT CONTROL—(Continued)

- relationship with the practising accountant. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 678-81.
- Bradshaw, T. F. New horizons in management planning and control through data processing. *Newspaper controller*, v. 9, Jan. 1956, p. 4.
- Bryant, George K. Equipping management controls with power steering and power brakes. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 395-403.
- Buetow, Herbert P. President looks at the controller's function. *Controller*, v. 24, March 1956, p. 116-17, 139.
- Callaby, Franklin A. Accounting for human nature: management accounting in action. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 353-60.
- Carlson, Ernest A. Management accounting in action. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 12.
- Chambers, Raymond J. Financial management: a study of the bases of financial decisions in business. ed. 2. Sydney: Law book co. of Australasia Pty. Ltd., 1953. 432p.
- Chambers, Raymond J. Formal basis of business decisions. *Australian accountant*, v. 26, April 1956, p. 155-74.
- Chiuminatto, Peter M. Is direct costing the answer to better management accounting? *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 699-712.
- Controllershship foundation, inc. Management planning and control; an annotated bibliography. New York, Controllershship foundation, inc., March 1955. 176p.
- Controllershship foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllershship foundation, inc., c1955. 63p.
- Coutts, Max. Management accounting. *Canadian journal of accountancy*, v. 6, Dec. 1956, p. 5-9.
- de Paula, F. Clive. Human element in management accounting; should there be 'captive specialists' or 'consulting accountants'? *Accountant* (Eng.), v. 132, Feb. 12, 1955, p. 181-4.
- de Paula, F. Clive. Work of specialists in management accounting. *Accountant* (Eng.), v. 134, March 3, 1956, p. 239-41.
- Dugdale, Harry. Management accounting: allied techniques. *Accountants journal* (Eng.), v. 47, July 1955, p. 226-9, v. 48, Jan. 1956, p. 23-4; Feb. 1956, p. 55-6.
- Dugdale, Harry. Management accounting: consideration of flexible budgetary control and nature of overhead. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 366-7.
- Dugdale, Harry. Management accounting: segregation of overhead. *Accountants journal* (Eng.), v. 47, May 1955, p. 163-4.
- Dugdale, Harry. Management accounting installations. *Accountant* (Eng.), v. 134, May 12, 1956, p. 531-4.
- Dutt, B. C. Outline of management accounting. *Chartered accountant* (India), v. 4, May 1956, p. 458-61.
- Earley, James S. Recent developments in cost accounting and the "marginal analysis." *Journal of political economy*, v. 63, June 1955, p. 227-42.
- Edwards, W. F. Contribution of accounting to business planning. *Accountancy* (Eng.), v. 67, Nov. 1956, p. 436-9.
- Fagerberg, Dixon, Jr., editor. Exercise number one in management accounting. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75.
- Fay, C. R. Developing accounting practices among executives. *Controller*, v. 23, Sept. 1955, p. 415-17.
- Fea, W. W. Production of accounting data for management. *Accountant* (Eng.), v. 134, Jan. 14, 1956, p. 33-41.
- Gold, Bela. Foundations of productivity analysis; guides to economic theory and managerial control. Pittsburgh, Pa., University of Pittsburgh press, 1955. 303p.
- Green, J. D. Objects of management accounting; views of a practising accountant. *Accountant* (Eng.), v. 135, Nov. 24, 1956, p. 535-40.
- Greenwood, R. D. Management in balance; a lecture course of management accounting. Wellington, New Zealand society of accountants, 1954. 93p. *Accountants' journal* (N.Z.), v. 33, Oct. 1954, p. 82-92; Nov. 1954, p. 122-34; Dec. 1954, p. 168-72.
- Greer, Howard C. Accounting and management. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1953, p. 517-37.)
- Hanley, E. J. Gearing accounting to management needs. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1563-71. (1955 conference proceedings)
- Hartogensis, Alwyn M. Accountant's place in the control function. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 473-80.
- Hennessy, John H. Management control. *Internal auditor*, v. 13, Sept. 1956, p. 15-28.
- Hill, D. H., and Chudley, J. A. Development of management controls; a case study. *Cost accountant* (Eng.), v. 34, March 1956, p. 326-41.
- Hill, Thomas M., and Jerome, William T., III. Accounting in the executive program. *Accounting review*, v. 31, July 1956, p. 411-17.
- Hills, K. V. Live approach—some observations on management accounting. *Accountants' journal* (N.Z.), v. 35, Sept. 1956, p. 49-51.
- Hodgson, Harry. Installation of management accounting in a small business. *Accountant* (Eng.), v. 135, July 28, 1956, p. 76-9; Aug. 4, 1956, p. 111-13.
- Holland, Ray L. Audit of a punched card accounting installation. *Internal auditor*, v. 13, March 1956, p. 20-5.
- How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)
- International accountants society, inc. Management control. Chicago, Ill., International accountants society, inc., c1956. various paging.
- Jardine, Peter. Application of management accounting techniques to small business. *Cost accountant* (Eng.), v. 34, June 1955, p. 6-17.
- Kohler, E. L. Activity: nerve center of management and accounting. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1627-33.
- Kozmetsky, George and Kircher, Paul. Electronic computers and management control. New York, McGraw-Hill book co., inc., 1956. 296p.
- Lafferty, George W. What management expects from its accounting functions. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference . . . 1956*, p. 23-31.)
- Leach, R. G. Practising accountant's relationship to management accounting. *Accountant* (Eng.), v. 134, Jan. 7, 1956, p. 12-18.
- Mann, Everett J. Management and industrial accounting in Western Europe. *Accounting review*, v. 31, April 1956, p. 244-52.
- Martin, Henry A. Management and the cost accountant. *Cost and management* (Canada), v. 29, Jan. 1955, p. 30-6.
- Morrow, Ian T. Effective use of management accounting. *Accountant* (Eng.), v. 134, Jan. 21, 1956, p. 60-4.
- Operating reports and controls. (In *Accountants' handbook*, ed. 4. 1956, p. 1-66.)
- Peirce, James L. Controllershship and cost accounting. *Controller*, v. 24, Aug. 1956, p. 359-61, 384.
- Place, Kenneth M. Administrative accounting. *Canadian chartered accountant*, v. 68, June 1956, p. 513-16.
- Robertson, Donald A. Interpreting figures for operating management. (In Colorado, University of, and others. *Proceedings of the second annual institute of accounting*, May 6, 1955, p. 1-17.)
- Rucker, Allen W. "Clocks" for management control. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 68-80.
- Seney, Wilson T. Accounting—a tool for managers. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 891-903.
- Shrimpton, R. D. Management accounting—problems of installation and development. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 648-52.
- Sriegel, William R. Managerial control through costs. (In his *Industrial management*, ed. 5. c1955. Chap. 31.)
- Trueblood, Robert M., and Cooper, W. W. Research and practice in statistical applications to

MANAGEMENT CONTROL—(Continued)

- accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.
- Van Pelt, John V., III. Future trends in the field of controllership. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 39-50.)
- Vatter, W. J. Accounting for management. *Australian accountant*, v. 25, Nov. 1955, p. 461-73.
- Vatter, W. J. Controllership function. *Secretary* (Australia), v. 8, April 1956, p. 60-5.
- White, James J. Management control through accounting. *Transcript*, v. 12, July 1955, p. 1, 6-7. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Sept. 1955, p. 2-6.
- Whitson, G. S. Management accountancy. *Cost accountant* (Eng.), v. 33, April 1955, p. 384-90.
- Young, David J. Impact of automation on management accounting. *Accountant* (Eng.), v. 134, June 9, 1956, p. 648-53. *Cost accountant* (Eng.), v. 35, June 1956, p. 6-12.

MANAGEMENT counseling for small business firms.

Brown, Harry G.

MANAGEMENT education for itself and its employees (series). American management association.**Contents:**

- Part I—Management education in American business, by Lyndall F. Urwick. c1954. 136p.
- Part II—Survey of management development, by Joseph M. Trickett. c1954. 61p.
- Part III—Case studies in management development, by Robert G. Simpson. c1954. 140p.
- Part IV—Education of employees: a status report, by Douglas Williams and Stanley Peterfreund. c1954. 64p.

MANAGEMENT education in American business—general summary. Urwick, Lyndall F.**MANAGEMENT in balance.** Greenwood, R. D.**MANAGEMENT index 1945-55.** American management association.**MANAGEMENT planning and control.** Controller-ship foundation, inc.**MANAGEMENT policies in American banks.** Livingston, Homer J.**MANAGEMENT services and independence.** (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 28.**MANAGEMENT SERVICES BY CERTIFIED PUBLIC ACCOUNTANTS**

See Accountants' office—Services

MANAGEMENT services for small business. Duerksen, Peter A.**MANAGEMENT team.** Bursk, Edward C., editor.**MANAGERIAL development.** Finston, Howard V.**MANAGERIAL statistics.** Hanson, Kermit O.**MANDEL, H. ROBERT AND GLADSTONE, BERNARD**

Complete system of management forms. *National real estate and building journal*, v. 56, Jan. 1955, p. 32-3.

MANDELKER, ADOLPH I.

Unauthorized practice of law. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 23-4.

MANDELL, MILTON M.

Company guide to the selection of salesmen. New York, American management association, c1955. 161p. (Research report no. 24)

MANELLA, ARTHUR

Capital gains and losses under the internal revenue code of 1954. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 735-82.)

MANEY, JOHN F.

Valuation of common stock of unlisted corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 584-8.

MANGELSDORF, THEODORE A., JR., joint author

See Gregory, Robert H., and Mangelsdorf, Theodore A., Jr.

MANGOBA, GLORIA BAILON

Primer on the examination of a non-life insurance company. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 261-75.

MANHOURS

See Hours of labor

MANLEY, MARIAN C.

Business information; how to find and use it. New York, Harper and brothers, c1955. 265p.

MANLY, ROBERT W.

What to do about the new intent test in thin corporations; more on Gooding. *Journal of taxation*, v. 5, Dec. 1956, p. 379-81.

MANN, ALAN O.

Approach to integrated data processing and control. (In American management association. *Controlling office production*. c1955. p. 49-63.)

Philosophy of integrated data processing. *Systems and procedures*, v. 7, Nov. 1956, p. 2-7.

MANN, CHARLES H.

Allocation of consolidated income taxes under S.E.C. rule 4-45(b)(6). (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 439-50.)

MANN, EVERETT J.

Accounting in West Germany. *Journal of accountancy*, v. 102, Sept. 1956, p. 57-62.

Management and industrial accounting in Western Europe. *Accounting review*, v. 31, April 1956, p. 244-52.

You can make money on the stock market; your personal investment guide. New York, Macmillan co., c1955. 216p.

MANN, J. THOMAS

Gift and inheritance taxation of community property by common law states. *North Carolina law review*, v. 34, June 1956, p. 564-71.

MANN, R. De WITT

New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.

MANN, WILLIAM R., AND EASLICK, KENNETH A., editors

Practice administration for the dentist; as evaluated at the University of Michigan workshop. St. Louis, Mo., C. V. Mosby co., 1955. 386p.

MANNASMITHE, LESLIE M.

Application of electronic digital computers to business problems. *Arthur Young journal*, v. 3, July 1955, p. 1-11.

MANNHEIMER, ALBERT

Sprinkling trusts. *Trusts and estates*, v. 95, Oct. 1956, p. 919-24.

MANNHEIMER, ALBERT, WHEELER, HENRY L., JR., AND FRIEDMAN, JOEL IRVING

Effective use of marital deduction trusts under 1954 code. *Journal of taxation*, v. 3, July 1955, p. 54-5.

Gifts of life insurance by the insured. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 247-64.)

Taxes—the tax magazine, v. 33, April 1955, p. 299-307.

How to use sprinkling trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955.

MANNHEIMER, ALBERT, WHEELER, HENRY L., JR., AND FRIEDMAN, JOEL IRVING
—(Continued)

p. 1077-1115.) *Taxes—the tax magazine*, v. 33, July 1955, p. 532-48.

Unexplored form of insurance trust. *Taxes—the tax magazine*, v. 34, July 1956, p. 494-500.

MANNHEIMER, ROBERT E.

Tax consequences of divorce decrees. *Iowa law review*, v. 40, Summer 1955, p. 543-71.

MANNING, HERBERT C.

Problems in application of state tax allocation formulae to oil and gas company operations. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 447-81.)

MANNO, VINCENT J.

Four practical formulae for evaluating a daily newspaper for sale or taxes. *Newspaper controller*, v. 9, March 1956, p. 2, 8.

MANPOWER

See also Employment
Labor supply

Military and government service
Hartogensis, Alwyn M. Manpower budgeting for control of labor costs. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 947-56.

MANSFIELD, HARRY K.

Foundations: unreasonable accumulations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 47-60.)
Kimbell-Diamond situation: basis to the purchaser in connection with liquidation. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 623-35.)

MANSFIELD, HARRY K., joint author

See Holland, H. Brian and Mansfield, Harry K.

MANSFIELD, KENNETH Z.

Where does the time go? Who pays for it? *Hadley service bulletin*, Dec. 1956, p. 5-6.

MANSKY, GERALD

All out for Forum. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

MANUAL —auditing department, Thor W. Bruce, auditor. St. Louis (City of). Education, Board of.

MANUAL for cost accounting procedure for Vermont state institutions. Vermont. Auditor of accounts and Department of institutions.

MANUAL for hospital purchasing and inventory control. Wolf, E. C.

MANUAL for management of retail hardware stores. National retail hardware association.

MANUAL for mission treasurers. Gibbs, George.

MANUAL of accounting and costing for the paper distributing trade, including a section on the compensating of outside salesmen. National paper trade association, inc.

MANUAL of business forms. Sadauskas, Wallace B.

MANUAL of cost accounting procedures. Kansas city, Mo. Aviation, Department of.

MANUAL of excellent managements 1955. American institute of management.

MANUAL of instructions for uniform financial accounting for Minnesota school districts. Minnesota. Education, Department of.

MANUAL of professional practice for civil engineers. American society of civil engineers.

MANUAL of recommended practices for determining costs and selling prices. National knitted outerwear association.

MANUAL of record storage practice with suggested retention periods. Bankers box company.

MANUAL of the standard cost and accounting systems for photoengravers. American photoengravers association.

MANUALS

Bortz, A. F. Organization and evaluation of a procedures manual program. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 13-24.)

Cristy, James C. Corporate insurance manuals, reports, and records. New York, American management association, c1955. 112p. (*Research report no. 25*)

Dartnell corporation. Successful office manuals; how companies in various lines of business are improving the office manual, edited by F. C. Minaker. Chicago, Ill., Dartnell corp. (1956). various paging. (*Report no. 607*)

Kean, Milton J. Some suggestions for preparing a chart and manual of accounts. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1002-9.

Paul, Lauretta. Development and use of procedural manuals. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1955*. p. 43-57.)

Piscatella, Tony. Building the procedures manual. *Office*, v. 41, May 1955, p. 6-10, plus.

Rockey, Charles S., and co. Office and staff manual. Philadelphia, Pa., Charles S. Rockey and co., November 1, 1956. various paging.

White, C. M., and Dysart, James K. Leaves from a budget manual for operating personnel. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 526-33.

MANUFACTURE OR PURCHASE

See Make or buy

MANUFACTURERS

See also Cost and factory accounting
Industry

also under special kind of manufacturer, e.g., Electric manufacturers

Jones, W. C. R. Manufacturing organization. *Cost and management* (Canada), v. 30, March 1956, p. 99-106.

Spiegel, William R. Illustrative organization chart of a manufacturing corporation. (In his *Industrial management*. ed. 5. c1955. Fig. 5.5.)

Accounting

Mackenzie, Donald H. Manufacturing accounting; Manufacturing work sheet. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 557-91.)

Neuner, John J. W., and Neuner, Ulrich J. System installation for a manufacturing concern; applied accounting system procedures—manufacturing concerns. (In their *Accounting systems*. ed. 2. 1955. p. 379-405; 407-17.)

South Dakota, University of. Business research bureau. Systems for manufacturers. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 42-3.)

United States. Small business administration. How good records aid income tax reporting. Washington, D.C., Small business administration, March 1955. 4p. (*Management aids for small manufacturers*)

Cost accounting

Allyn, Robert G. Cost accounting for a small manufacturing concern. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 356-66.

Gould, James H. Cost control procedures for the small manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 579-95.

Hockstad, E. G. Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.

Luker, Maurice. Cost accounting for the small manufacturer. *Cooperative accountant*, v. 8, Spring 1955, p. 6-10.

MANUFACTURERS—(Continued)

- Costs**
Hockstad, E. J. Case history in development of cost control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 596-605.
- Internal audit and control**
Flook, E. L., Summerson, E. D., and Wylie, R. M. Internal control and the audit system. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 79-95.
- Statistics**
Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.
Foulke, Roy A. Fourteen important ratios for 36 manufacturing lines. *Dun's review and modern industry*, v. 66, Dec. 1955, p. 43-5.
Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.
- Taxation**
United States. Small business administration. Appeal procedure for income tax cases. Washington, D.C., Small business administration, July 1955. 4p. (*Management aids for small manufacturers*)
- MANUFACTURERS' excise tax vs retail sales tax for federal revenue.** (In National tax association. *Proceedings* . . . 1954. p. 249-76.)
- MANUFACTURING TRADING CORPORATION**
Accounting firm upheld. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 5-6.
- MANVEL, ALLEN D.**
Practical uses of national statistical data of state and local governments. *Municipal finance*, v. 29, Aug. 1956, p. 8-13.
- MARCH, JAMES H.**
Cost accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 88-166.)
- MARCHILDON, CLEMENT A.**
Now, cigar box accounting. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22, 23.
- MARCINIAK, WILLIAM L.**
Accounting and income tax problems of the construction industry. *California accountant*, v. 6, July 1953, p. 3-9.
- MAREK, ROBERT F.**
Better bonus for supervisors. *Factory management and maintenance*, v. 113, June 1955, p. 94-7.
- MARGINAL COSTS**
See Cost and factory accounting—Direct costs
- MARGOLIES, JOSEPH A.**
Melcher, Frederic G., Hecht, George A., and Peters, John J. Successful bookshop; a manual of practical information, revised by Joseph A. Margolies. New York, R. R. Bowker co., 1955. 74p.
- MARGOLIN, LEO J.**
Scientific toll collection: new traffic engineering problem. *Traffic quarterly*, v. 6, July 1952, p. 310-17.
- MARGOLIS, JULIUS**
Variation of property tax rates within a metropolitan region. *National tax journal*, v. 9, Dec. 1956, p. 326-30.
- MARGULIES, WILLIAM**
Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.
- MARIEN, A. E.**
College courses in internal auditing; views of an institutional practitioner. *Collegiate news and views*, v. 10, Oct. 1956, p. 7, 9.
- MARINAS**
See Boat basins
- MARINE ACCOUNTING**
See Ships and shipping
- MARINE INSURANCE**
See Insurance, Marine
- MARITAL DEDUCTION**
See Taxation, United States—Husbands and wives
- MARITAL deduction handbook.** Prentice-Hall, inc.
- MARITIME CARRIERS**
See Ships and shipping
- MARK-DOWN AND MARK-UP**
Wingate, John W., and Schaller, Elmer O. How to determine markup; How to average markup; How to plan markup and retail price; How to control markdowns. (In their *Techniques of retail merchandising*, ed. 2. 1956. p. 91-197.)
- MARKELL, ROBERT A.**
Standards revision tells the story of trends. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1131-7.
- MARKETING**
See also Distribution
Sales and selling
Bogart, Leo. How to get more out of marketing research. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 74-84.
Engle, N. H. Marketing organization. *Cost and management* (Canada), v. 30, April 1956, p. 135-49.
- Costs**
Felton, Arthur P. Control of marketing costs. *Cost and management* (Canada), v. 29, Nov. 1955, p. 375-80.
Jeffrey, Paul. Marketing cost control. *Cost and management* (Canada), v. 29, Sept. 1955, p. 281-8.
Sheppard, Allen J. G. Market costing; a consideration of some of the aspects of accountancy control over the marketing functions of a firm. *Accountants journal* (Eng.), v. 48, March 1956, p. 77-9.
- MARKS, LEONARD, JR.**
Working capital thesis challenged. defended, by Leonard Marks, Jr. and P. M. Chiuminatto. *Credit and financial management*, v. 58, Dec. 1956, p. 8-9, 15.
- MARKWALTER, VICTOR**
C.P.A.'s role in estate planning. *Bulletin* (Georgia society of certified public accountants), v. 24, Nov. 1956, p. 1, 3-6.
- MAROLD, CARL J.**
Transferee liability. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1073-91.)
- MARPLE, RAYMOND P.**
Direct costing and the uses of cost data. *Accounting review*, v. 30, July 1955, p. 430-8.
- MARS, J.**
Credit costs and redemption practices in hire purchase. *Accounting research* (Eng.), v. 7, July 1956, p. 229-43.
- MARS, WILLIAM T.**
How internal control can help your hospital. *Hospital accounting*, v. 10, Jan. 1956, p. 16-19.
- MARSH, JAMES M.**
Interstate commerce: state taxation of motor carriers. *American bar association journal*, v. 41, July 1955, p. 603-6.
- MARSHALL, A. D.**
Administration of pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*, ed. 2. c1956. p. 241-64.)

MARSHALL, WHITFIELD H.

Preparation of an estate-tax return and related problems; a case study. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 119-28.)

MARTEL, JOSEPH S.

It's time to abolish the personal property tax on business inventories. *Journal of taxation*, v. 4, Feb. 1956, p. 78-83.

MARTEL, JOSEPH S., editor

New developments in state and local taxation; a department. See issues of *Journal of taxation* beginning with January 1955.

MARTIN, EARLE N., SR.

We studied and applied statistics for control. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 219-37.

MARTIN, FREDERICK

Supervision of directors' examinations by independent public accountants; a case study. Philadelphia, Pa., Pennsylvania institute of certified public accountants, November 24, 1952. 7p.

MARTIN, H. W.

Fagerberg, Dixon, Jr., editor. Sum-of-years-digits monthly depreciation table. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 84-5.

MARTIN, HENRY A.

Management and the cost accountant. *Cost and management* (Canada), v. 29, Jan. 1955, p. 30-6.

MARTIN, HOWARD S.

Some factors in service station appraisals. *Appraisal journal*, v. 24, July 1956, p. 393-8.

MARTIN, J. A.

Corporate distributions and adjustments relating to oil companies (Subchapter C). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 391-439.)

MARTIN, JAMES W.

Devising and administering municipal gross receipts and business licenses. *Municipal finance*, v. 27, May 1955, p. 134-40.

Marshalling the evidence of the value of public utility property. (In National tax association. *Proceedings* . . . 1955. p. 110-19.)

New evidence on tax valuation of public service property—capitalization of earnings. *National tax journal*, v. 7, Dec. 1954, p. 309-18.

Valuation of railroads for ad valorem taxation. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 619-25.

Valuing utilities via stock and debt estimates. *Public utilities fortnightly*, v. 56, Aug. 4, 1955, p. 161-72.

MARTIN, JAMES W., joint author

See Fawzy, Abdel, Martin, James W., and Frische, Mark

MARTIN, RALPH A.

Where and how to save clerical costs. (In American management association. *Controlling office production*. c1955. p. 3-20.)

MARTIN, ROBERT B.

Distribution cost analysis. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 149-53. (1956 conference proceedings)

MARTINSON, A. C.

Utility plant reports for management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 381-6.)

MASCHAL, HENRY T., joint author

See Brodner, Joseph, Carlson, Howard M., and Maschal, Henry T.

MASON, ARTHUR K.

Hardship looms for taxpayer carrying back operating loss which includes depletion. *Journal of taxation*, v. 5, Aug. 1956, p. 92-3.

MASON, PERRY

American accounting association. Price-level changes and financial statements—basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.

Current economic problems relating to accounting. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 10-19.)

Price-level study of the American accounting association. *Accounting review*, v. 30, Jan. 1955, p. 37-44.

Problems in the extension of services of the CPA. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 149-54.

Some unsettled areas in accounting. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 36-45.) 20 typewritten pages.

MASON, PERRY, STENBERG, GEORGE B., AND NIVEN, WILLIAM

Elementary accounting. ed. 2. Brooklyn, N.Y., Foundation press, inc., 1956. 745p. + 216p. + 12p.

MASON, VERNON

Lawyer looks at estate planning. *Trusts and estates*, v. 94, July 1955, p. 572-5.

MASONRY**Costs**

Pulver, H. E. Masonry. (In his *Construction estimates and costs*. ed. 2. 1947. p. 168-206.)

MASQUELETTE, F. G., ESTATE OF

Block, Max, editor. Goodwill and non-competition provisions in accounting practice dispositions. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675.

Goodwill not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.

MASS PRODUCTION INDUSTRIES

Baxter, Charles E. Mass production industries—soft goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 138-41. (1955 conference proceedings)

Grames, Edwin F. Mass production industry—hard goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 133-8. (1955 conference proceedings)

MASSACHUSETTS CERTIFICATE OF CONDITION

Tolman, Albert W., Jr. New look at the Massachusetts certificate of condition. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Dec. 1955, p. 66-9.

MASSACHUSETTS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Certified public accountant in Massachusetts. Boston, Mass., Massachusetts society of certified public accountants. 15p.

Soney, Arnold C. How long must a taxpayer keep his records? Boston, Mass., Massachusetts society of certified public accountants, c1955. 23p.

MASSOPUST, R. H.

Coordination of internal and external auditing at interim and year end. *Internal auditor*, v. 13, Dec. 1956, p. 60-5.

MASTER tax guide. Commerce clearing house, inc.**MASUZAKI, MUNEHIRO**

Accounting for fixed assets revaluation; recent views in Japan. *Kobe economic and business review*, no. 2, 1954, p. 143-57.

MATERIAL CONTROL

See Materials—Control

MATERIAL HANDLING INSTITUTE, INC.

Material handling—general rules, analysis, cost data. Pittsburgh, Pa., Material handling institute, inc., c1955. 12p.

Material handling—organization, the engineer and training. Pittsburgh, Pa., Material handling institute, inc., c1955. 10p.

Material handling—plant layout, maintenance, relationship to other departments. Pittsburgh, Pa., Material handling institute, inc., c1955. 12p.

MATERIALITY

Chetkovich, Michael N. Standards of disclosure and their development. *Journal of accountancy*, v. 100, Dec. 1955, p. 48-52.

MATERIALS

See also Inventories

Dashner, Kenneth J. Separation of material variances through the use of base standards. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 76-81.

Shak, Nieson N. Before the fact control of material prices. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 71-5.

Accounting

Johnson, R. H. Simplified accounting and control for minor materials. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 422-31.)

Power, George A. Accounting for government-furnished material on defense contracts. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 45-9.

Control

Brown, Arthur C. Daily control figures for labor and material. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 377-81.

Pace, Homer St. Clair and Koestler, Edward J. Factory ledger and materials control. (In their *Cost accounting*. c1956. p. 173-232.)

Power, George A. Accounting for government-furnished material on defense contracts. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 45-9.

Costs

Brock, L. Paul. Keeping watch over purchased material costs in the small plant. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 778-81.

MATERIALS HANDLING

Bisen, Herbert. Materials handling. *Price Waterhouse review*, v. 1, Dec. 1956, p. 15-21.

Material handling institute, inc. Material handling—general rules, analysis, cost data. Pittsburgh, Pa., Material handling institute, inc., c1955. 12p.

Material handling institute, inc. Material handling—organization, the engineer and training. Pittsburgh, Pa., Material handling institute, inc., c1955. 10p.

Material handling institute, inc. Material handling—plant layout, maintenance, relationship to other departments. Pittsburgh, Pa., Material handling institute, inc., c1955. 12p.

Patton, John A., editor. Materials handling system. (In his *Manual of industrial engineering procedures*. c1955. p. 130-44.)

Ross, Robert C. Areas of potential cost reduction—materials handling. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 36-43.)

Saunders, B. W. Relating materials-handling costs to over-all production costs. *Mechanical engineering*, v. 78, May 1956, p. 419-22.

Shaw, George W. Setting incentive standards for material handling. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 56-62.

MATHEMATICAL PROGRAMMING

Allyn, Robert G. Programming challenge. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 28, 30, 32.

Anderson, W. R. CPAs as programmers. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 32.

Charnes, A., Cooper, W. W., and Henderson, A. Introduction to linear programming. New York, John Wiley and sons, inc., c1953. 74p.

Lipkin, Charles. CPAs as programmers. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 17.

Welch, W. Evert. Case of simple linear programming; practical solutions in order placement for minimum inventory. *Management methods*, v. 10, April 1956, p. 36-7.

MATHEMATICS

Cissell, Robert and Cissell, Helen. Mathematics of finance. Boston, Mass., Houghton Mifflin co., c1956. 198p. plus 88p.

Gaumnitz, R. K., and Brownlee, O. H. Mathematics for decision makers. *Harvard business review*, v. 34, May-June 1956, p. 48-56.

Hummel, Paul M., and Seebeck, Charles J., Jr. Mathematics of finance. ed. 2. New York, McGraw-Hill book co., inc., 1956. 372p.

Scarborough, James B. Numerical mathematical analysis. Baltimore, Md., Johns Hopkins press, 1955. 554p.

Treffitzs, Kenneth Lewis and Hills, E. Justin. Mathematics of business, accounting, and finance. New York, Harper and brothers, c1956. 591p.

MATHEMATICS of business, accounting and finance.

Treffitzs, Kenneth Lewis and Hills, E. Justin.

MATHEMATICS of finance. Cissell, Robert and

Cissell, Helen.

MATHEMATICS of finance. Hummel, Paul M., and

Seebeck, Charles J., Jr.

MATHEWS, R. G.

Scope of accounting theory. *Accountants' journal* (N.Z.), v. 34, July 1956, p. 426-34.

MATHEWS, R. L.

Accounting and economic concepts: a reply. *Australian accountant*, v. 25, May 1955, p. 195-6.

MATHEWS, R. L., joint author

See Grant, J. McB., and Mathews, R. L.

MATSON, RAY H.

Analysis of 1954 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 37, June 1955, p. 291-300.

Analysis of the 1955 year-end composite ratios of the instalment sales finance and small loan industries. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 309-17.

MATTERSDORF, GUSTAV

Recent changes in the New York state unemployment insurance law. *New York certified public accountant*, v. 26, Aug. 1956, p. 494-501.

MATTERSDORF, LEO

Difficulties in the uniform allocation of income. *Tax executive*, v. 8, Jan. 1956, p. 162-70.

Why taxpayer has such difficulty getting fair taxation of interstate business. *Journal of taxation*, v. 5, Aug. 1956, p. 106-7.

MATTERSDORF, LEO, joint author

See King, John Allen, Jr., and Mattersdorf, Leo

MATTESSICH, RICHARD

Constellation of accountancy and economics. *Accounting review*, v. 31, Oct. 1956, p. 551-64.

MATTHEWS, THOMAS

Relationship between the internal auditor and the independent C.P.A. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 53-7.)

MATTHEWS, WRIGHT

Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 873-85.

MATTHIAS, SHORELAND C.

Property records have heightened relevance today. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 657-62.

MATTISEN, ANDREW H.

Processing of a tax fraud case. (In Northeastern university. Institute of taxation. *Third annual federal tax forum, September 28-29, 1956.*) *News bulletin* (Massachusetts society of certified public accountants), v. 30, Oct. 1956, p. 22-9.

MATTRESS MANUFACTURERS

See Bedding manufacturers

MAURER, LENWOOD F.

Tax code changes affecting small business concerns—Depreciation and depletion. *Ohio certified public accountant*, v. 14, Winter 1955, p. 11-18.

MAURICE, SPENCER G.

Managing directors—their rights and duties. *Accountant* (Eng.), v. 132, April 23, 1955, p. 450-2. Overseas charities and income tax relief. *Accountant* (Eng.), v. 134, Jan. 21, 1956, p. 56-9.

MAURIELLO, JOSEPH A.

Inventory practices. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 202-11.)

MAURITZ, E. WALDO

Selection of the independent municipal auditor. Chicago, Ill. Municipal finance officers association of the United States and Canada, September 16, 1956. 4p. (*Special bulletin 1956F*)

MAUS, SANFORD E.

Theory and use of work production standards. *Transcript*, v. 12, Aug. 1955, p. 1, 6-7.

MAUTZ, R. K.

Audit program planning; development of a pattern of thinking about verification problems. *Illinois certified public accountant*, v. 3, March 1955, p. 2-6.

Fundamentals of auditing. New York, John Wiley and sons, inc., c1954. 406p. plus 37p.

Growing crisis in accounting education. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 27-8.

Will education for accountancy improve? *Journal of accountancy*, v. 100, Aug. 1955, p. 53-5.

MAUTZ, R. K., joint author

See Perry, K. W., and Mautz, R. K.

MAXWELL, ARTHUR D.

Answering examination questions. *Accounting review*, v. 31, Oct. 1956, p. 636-45. *National public accountant and P.A.*, v. 1, Dec. 1956, p. 7-12.

MAXWELL, DAVID F.

Attorney and estate planning. (In *1955 Taxation and estate planning symposium*. p. 58-67.)

MAXWELL, JAMES A.

Fiscal policy; its techniques and institutional setting. New York, Henry Holt and co., c1955. 218p. Intergovernmental fiscal devices for economic stabilization. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 807-17.)

MAY, ELEANOR G., joint author

See Robinson, Lawrence R., and May, Eleanor G.

MAY, GEORGE O.

Comment on Mr. Greer's Benchmarks and beacons. *Accounting review*, v. 31, Oct. 1956, p. 581-3.

Comment on "prestige for historical cost." *Illinois certified public accountant*, v. 17, June 1955, p. 30-1.

Dellschaft, Frederick. George O. May interview. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 27.

Further look at lawyers and accountants. *American bar association journal*, v. 42, June 1956, p. 582-3.

May to give Walker-Ames lectures. (News report) *Journal of accountancy*, v. 102, Nov. 1956, p. 12, 14.

Royal commission on the taxation of profits and income; discussion of 'an achievement of magnitude.' *Accountant* (Eng.), v. 133, Dec. 24, 1955, p. 701-4.

Specialism. *Accountant* (Eng.), v. 133, July 23, 1955, p. 93.

Talk with Mr. May; interview by John Lawler. *Journal of accountancy*, v. 99, June 1955, p. 40-5. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 297-305.

MAY, GEORGE O., AND DOHR, JAMES L.

Book value: a brief comment on the Stans-Goedert article. *Journal of accountancy*, v. 99, April 1955, p. 42-4.

MAY, PAUL A.

Machine accounting—an important adjunct to the controller. *Journal of machine accounting*, v. 6, June 1955, p. 17-23.

Profit polygraph for product mix evaluation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 307-18.

MAYER, EMILIO

Complicated rules govern income taxation of visiting foreign businessmen. *Journal of taxation*, v. 5, Aug. 1956, p. 111-13.

MAYER, MARTIN

Wall street lawyers; Part I: The elite corps of American business; Part II: Keepers of the business conscience. *Harper's magazine*, v. 212, Jan. 1956, p. 31-7; Feb. 1956, p. 50-6.

MAYMAN, D.

Textile cost accounting in practice. *Cost accountant* (Eng.), v. 35, Oct. 1956, p. 142-50.

MAYNARD, GILBERT P., joint author

See Holmes, Arthur W., Maynard, Gilbert P., Edwards, James Don and Meier, Robert A.

MAYO, RALPH B.

Accountants' incentive-pay plans. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part I. p. 117-35.)

MAYO, RALPH B., AND COMPANY

Mayo merges with Arthur Young. (News report) *Journal of accountancy*, v. 100, July 1955, p. 14.

MAYOR-COUNCIL FORM OF GOVERNMENT

See Municipal—Mayor-council form of government

MAYOR'S COMMITTEE ON MANAGEMENT SURVEY

See New York (city). Mayor's committee on management survey

MAZURSKY, LEON

Problems of interim audits from the accountant's viewpoint. *New York certified public accountant*, v. 25, June 1955, p. 333-6.

MEAD, DANIEL W.

Standards of professional relations and conduct; adopted October 15, 1940. New York, American society of civil engineers, 1941. 31p.

MEAD, STUART B.

Machine-graded test for accounting courses. (Teachers' clinic) *Accounting review*, v. 30, Jan. 1955, p. 133-4.

Statement of change in working capital. *Business topics* (Michigan state university), v. 3, Nov. 1955, p. 19-22.

MEALS and lodging under the 1954 code. (Comments) *Michigan law review*, v. 53, April 1955, p. 871-6.

MEASUREMENT

See Standard costs
Time and motion study
Work measurement

MEASUREMENT of management conference proceedings, November 3-4, 1955. Society for advancement of management.

MEASURING of work in the office. British institute of management.

MEAT PACKING

See Packing industry

MEAT PRODUCTS

See also Packing industry
Sausage manufacturers

MEAT RETAILERS**Statistics**

Accounting corporation of America. Meat markets. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 14, 16.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 14, 16.)
Dun and Bradstreet, inc. Meat markets; operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. n.p. (*Cost of doing business survey*)
Foulke, Roy A. Ratios for independent groceries and meats retailers. (In his *Genesis of the 14 important ratios*. c1955.)
National cash register company. Meat markets. (In its *Expenses in retail businesses*. (1955). p. 29.)

MEAT WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for wholesalers of meat and poultry. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

MECHANICAL DEVICES

See also Automation

Accountant business efficiency supplement. *Accountant* (Eng.), v. 132, May 28, 1955, Supplement.
Arguelles, Jose L. Mechanized accounting for a sugar central. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 195-201.
Bergstedt, John H. Auditor's viewpoint on machine accounting—its short cuts and shortcomings. *Journal of machine accounting systems and management*, v. 7, Feb. 1956, p. 9-10, 26.
Brown, Robert O. Machine system for laundry billing. *American institute of laundering, Service bulletin*, March 1955, no. 473-A. 4p.
Champion, C. V. Office savings through machine accounting. *Cooperative accountant*, v. 8, Spring 1955, p. 34-7.
Clayton, Charles F. Accounting and management controls in the machine accounting department. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 4-6.
Collier, William J. Mechanized maintenance control. *Factory management and maintenance*, v. 114, March 1956, p. 118-23.
Commercial operations commission. Automation—how soon and how much. *Auditgram*, v. 31, March 1955, p. 42-7.
Fleming, Hugh. Machine accounting. *Hospital accounting*, v. 10, Sept. 1956, p. 10-12, 18-19.
Gilbert, Harry. Machine made property management records. *Buildings*, v. 55, Dec. 1955, p. 26-7.
Harding, A. O. How to use an accounting machine for payroll work. *Office*, v. 41, June 1955, p. 76-83.
Heiser, Herman C. Elements of office automation—and preparing for it. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1199-1207.
Hinchcliffe, J. W. Mechanization and machine applications. *Cooperative accountant*, v. 9, Spring 1956, p. 35-41.
Illinois, University of. Bureau of business management. Brief review of modern office machines, by

Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management (1955). 15p.
Kircher, Paul. Use present machines to compete with electronics. *Office*, v. 43, Jan. 1956, p. 80, 83.
Klecan, Frank E. Fast and flexible inventory control by mechanization. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1014-21.
Levin, Howard S. Office work and automation. New York, John Wiley and sons, inc., c1956. 203p.
Lewis, Ralph F. CPA views mechanized accounting. *Controller*, v. 24, Sept. 1956, p. 405-8.
Linton, Andrew F. Current developments in, and features of mechanized accounting. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 182-6.
Littlefield, C. L., and Peterson, R. L. Modern office machines. (In their *Modern office management*. 1956. p. 168-221.)
McDaniel, Donald T. Machine control of records. *Controller*, v. 24, Nov. 1956, p. 514-15, 550.
Macmillan, R. H. Automation—friend or foe? New York, Cambridge university press, 1956. 100p.
May, Paul A. Machine accounting—an important adjunct to the controller. *Journal of machine accounting*, v. 6, June 1955, p. 17-23.
National machine accountants association. 1954 proceedings, June 16-17-18, 1954. Chicago, Ill., National machine accountants association (1955). 118p.
Neuner, John J. W., and Neuner, Ulrich J. Mechanical equipment and auxiliary devices. (In their *Accounting systems*. ed. 2. 1955. p. 45-70.)
New York state society of certified public accountants. Committee on history. Automation—1894. *New York certified public accountant*, v. 26, Feb. 1956, p. 103.
Oed, G. V. Principles and practices of accounting mechanisation. *Accountants' journal* (N.Z.), v. 34, May 1956, p. 354-9.
Pearson, G. C. B. Developments in machine accounting. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 100-11.)
Pennington, Kermit M. Application and use of machines and electronics in accounting. *New York certified public accountant*, v. 25, Oct. 1955, p. 582-9.
Peterson, C. A. Safeguarding the approach to automation. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 33-8.)
Preparing students for the "automatic office"; Planning for the "automatic office"—consultant's viewpoint. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 341-8; 349-54.)
Thayer, Frank and Bower, James B. Better accounting control by analysis. *Newspaper controller*, v. 9, April 1956, p. 4-5.
Wadsworth, George H. Approaching mechanical applications wisely. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1069-77.
Ward, Fred C. Low cost system of industrial accounting. *Office*, v. 43, June 1956, p. 102, 104, 106.
Weigle, L. J. Automation. *Woman C.P.A.*, v. 18, Aug. 1956, p. 5-8.
Wells, P. B. Machine accounting and the practising accountant. *Chartered accountant in Australia*, v. 27, Aug. 1956, p. 68-79.
Young, David J. Impact of automation on management accounting. *Accountant* (Eng.), v. 134, June 9, 1956, p. 648-53. *Cost accountant* (Eng.), v. 35, June 1956, p. 6-12.
Zebley, John H., Jr. Machines and men in accounting operations. *Office*, v. 43, Jan. 1956, p. 75-6.

Addressograph machines

Brown, Robert O. Addressographs on trucks and in call offices. *American institute of laundering, Service bulletin*, March 1955, no. 476. 4p.

Auditing

See Auditing—Mechanized records

MECHANICAL DEVICES—(Continued)**Bookkeeping machines**

- Brown, Robert O. Bookkeeping machines that save you money. *American institute of laundering, Service bulletin*, July 1954, no. 462-A.
- Harris, Justin C. Finding the proper bookkeeping machine. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 134-9.)

Computers

- American management association. Pioneering in electronic data processing; company experience with electronic computers. New York, American management association, c1956. 159p. (*Special report no. 9*)
- Angstadt, Lloyd H. Impact of computers. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 9-10, 13.
- Ashman, Harry T. Distribution of overhead with electronic computers. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 798-804.
- Baker, A. C., and Bennett, J. M. Commercial computer misconceptions. *Accountant* (Eng.), v. 134, Feb. 4, 1956, p. 110-13; Feb. 11, 1956, p. 134-5.
- Balet, J. W. Programming for an electronic computer. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 395-8. *American gas association monthly*, v. 38, Feb. 1956, p. 23-4, 40.
- Benge, Eugene J. Electronic computers for the smaller office. *Office*, v. 43, March 1956, p. 69-77.
- Bradshaw, Thornton F., and Newman, Maurice B. Evolutionary trend from manual methods to computers. (In American management association. *Electronic data processing in industry*. c1955. p. 17-38.)
- Chapin, Ned. Financial aspects of automatic computer acquisition. *Controller*, v. 23, Nov. 1955, p. 523-5.
- Chapin, Ned. Introduction to automatic computers; a systems approach for business. Chicago, Ill., Illinois institute of technology, Technology center, July 1955, 245p.
- Chapin, Ned. Justifying the use of an automatic computer. *Journal of machine accounting systems and management*, v. 6, Sept. 1955, p. 9-10, 14.
- Chapin, Ned. Machine accountant's approach to systems for automatic computers. *Journal of machine accounting systems and management*, v. 7, Aug. 1956, p. 28-32.
- Clippinger, Richard F. Economics of the digital computer. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 77-88.
- Clippinger, Richard F., Dimsdale, B., and Levin, J. H. Automatic digital computers in industrial research. *Journal of machine accounting systems and management*, v. 6, Feb. 1955, p. 7-11.
- Coleman, John S. Computers as tools for management. *Management science*, v. 2, Jan. 1956, p. 107-13.
- Crawley, H. J. Electronic computers and data processing. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 451-4.
- Donat, Eugene R. Progress report of our computer installation. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1208-22.
- Gregory, Robert H. Computers and accounting systems. *Accounting research*, v. 6, Jan. 1955, p. 38-48.
- Gregory, Robert H. Computers and accounting systems; a bibliography. *Accounting review*, v. 31, April 1956, p. 278-85.
- Gregory, Robert H., and Mangelsdorf, Theodore A., Jr. Financial statement computer. *Accounting research* (Eng.), v. 7, April 1956, p. 141-53.
- Haslett, John W. Impact of electronic computers on the controller's job. (In Bursk, Edward C., ed. *Management team*. 1955. p. 112-17.)
- Hill, Thomas M. Business applications of the electronic computer. *Accountant* (Eng.), v. 134, May 26, 1956, p. 590-4; June 2, 1956, p. 622-7.
- Howell, Frank S. Using a computer to reconcile inventory counts to books. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1223-33.

- Institute of cost and works accountants. Electronic digital computers and business data processing. *Cost accountant* (Eng.), v. 33, April 1955, p. 373-80.
- Jacobson, Arvid W., editor. Proceedings of the first conference on training personnel for the computing machine field. Detroit, Mich., Wayne university press, 1955. 104p.
- Koontz, Monroe M. Choose the computer the company needs. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1317-22.
- Kozmetsky, George and Kircher, Paul. Electronic computers and management control. New York, McGraw-Hill book co., inc., 1956. 296p.
- Laubach, Peter B., and Thompson, Lawrence E. Electronic computers: a progress report. *Harvard business review*, v. 33, March-April 1955, p. 120-8.
- Learson, T. V. Plan your computer installation for maximum advantage. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1311-16.
- Lewis, Ralph F. What the decision-making executive should know about electronic computer systems. *Arthur Young journal*, v. 3, Oct. 1955, p. 1-9.
- Mannasmith, Leslie M. Application of electronic digital computers to business problems. *Arthur Young journal*, v. 3, July 1955, p. 1-11.
- Office management association. Scope for electronic computers in the office. London, Office management association, 1955(?). 102p.
- Porter, F. J., Jr. Accounting system design problems. *American gas association monthly*, v. 38, Feb. 1956, p. 25-7.
- Porter, F. J., Jr. Accounting system design problems with electronic computers. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 398-400, 416.
- Regione, Basil. Planning for computer installation; problems of design and economics differ with each company. *Credit and financial management*, v. 58, Nov. 1956, p. 16-17.
- Rizzo, Thomas G. Electronics for management. *Systems and procedures*, v. 7, Nov. 1956, p. 15-23.
- Spacek, Leonard. Electronic computer: tool of the future. *Business topics* (Michigan state college), v. 3, June 1955, p. 9-14.
- Sullivan, James J. Introduction to electronic digital computers. *Arthur Young journal*, v. 2, April 1955, p. 1-12.
- Swann, B. B. Electronic computation—its uses and implications for management. *International accountants' journal* (Eng.), v. 25, June 1955, p. 39-44.
- Swann, B. B. Electronic computation; practical examples of its uses for management. *Accountant* (Eng.), v. 132, May 28, 1955, p. 600-4.
- Thompson, T. R. High-speed computer—detailed applications to office work. *Accountant* (Eng.), v. 134, March 24, 1956, p. 319-23.
- Wage accounting by electronic computer. *Accountant* (Eng.), v. 135, Sept. 15, 1956, p. 249-50, 265-70.
- Wallace, Frank. Appraising the economics of electronic computers; an approach for a company to determine the feasibility of acquiring a computer, prepared for Controllershship foundation, inc. New York, Controllershship foundation, inc., c1956. 106p.
- Williams, R. H. Electronic office. London, Gee and co., ltd., December 1955. 63p.
- Woellner, D. A. Computer development program. *Journal of machine accounting systems and management*, v. 7, Feb. 1956, p. 4-7, 18.

Data processing

See also Integrated data processing

- Adams, Charles W. Available machines and systems; automatic data-processing equipment: a survey. (In American management association. *Electronic data processing in industry*. c1955. p. 125-39.)
- American management association. Electronic data processing in industry; a case book of management experience. New York, American management association, c1955. 257p.
- American management association. Pioneering in electronic data processing; company experience

MECHANICAL DEVICES—Data processing—(Continued)
 with electronic computers. New York, American management association, c1956. 159p. (*Special report no. 9*)
 Anthony, Robert N., Wallace Edward L., and Laubach, Peter B. Some developments in business data processing. (In Bursk, Edward C., and Fenn, Dan H., Jr., editors. *Planning the future strategy of your business*. 1956. p. 217-31.)
 Bagby, Wesley S. Deciding upon an electronic data-processing system. *Controller*, v. 24, May 1956, p. 216, 218-21.
 Bensler, E. G. Preparing for electronic data-processing. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 355-63.)
 Bower, Gordon. Relationship of the machine accountant to automated data processing. *Journal of machine accounting systems and management*, v. 7, Jan. 1956, p. 9-10, 15.
 Bradshaw, T. F. New horizons in management planning and control through data processing. *News-paper controller*, v. 9, Jan. 1956, p. 4.
 Brown, R. Hunt. Office automation; integrated and electronic data processing. New York, Automation consultants, inc., c1955. 283p.
 Canning, Richard G. Electronic data processing and the controller. *Controller*, v. 24, April 1956, p. 158-60.
 Canning, Richard G. Electronic data processing for business and industry. New York, John Wiley and sons, inc., c1956. 332p.
 Carson, August J. Data processing revolution in department store sales accounting. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1450-6.
 Connelly, B. C. Automatic data processing—concept and application. *Journal of machine accounting systems and management*, v. 6, Oct. 1955, p. 5, 7, 9.
 Controllershship foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllershship foundation, inc., January 1956. 121p.
 Crawley, H. J. Electronic computers and data processing. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 451-4.
 Elmore, William B. Some aspects of reliability in electronic data processors. (In American management association. *Electronic data processing in industry*. c1955. p. 139-47.)
 Ernst and Ernst. Appraisal of electronic business applications. *Canadian journal of accountancy*, v. 5, Sept. 1956, p. 191-218; v. 6, Dec. 1956, p. 17-43.
 Fendrich, Robert E. Electronics for savings banks; a practical approach to electronic data processing. *Auditgram*, v. 32, July 1956, p. 13-14, 16-17.
 Fraser, M. J. Developments in electronic data processing machines. *Cost and management* (Canada), v. 29, Sept. 1955, p. 290-300.
 Gilmore, R. M. Automatic data processing—concept and application. *Journal of machine accounting systems and management*, v. 6, Sept. 1955, p. 3, 5-6, 16.
 Harris, Walter M. Centralized data processing for decentralized management. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1323-8.
 Harvard university. Graduate school of business administration. Proceedings automatic data processing conference, September 8 and 9, 1955, edited by Robert N. Anthony. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 194p.
 Haskins and Sells. Data processing by electronics; a basic guide for the understanding and use of a new technique. New York, Haskins and Sells, c1955. 113p.
 Here's how the producers look at the fast-moving data processing developments. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 93-8, 100.
 Hunter, George Truman and Clark, Graham M. Electronic data-processing machines. *Machine accountant*, v. 4, Dec. 1955, p. 5-11.

Institute of internal auditors. Internal auditing and electronic data-processing machines. New York, Institute of internal auditors, c1956. 19p.
 Kerrigan, Harry D. Electronic data processor—a milestone in machine method. *Accounting review*, v. 30, Oct. 1955, p. 660-5.
 Kircher, Paul. Integration of data-processing requirements and the design of electronic equipment. *Controller*, v. 24, March 1956, p. 107-10.
 Kozmetsky, George and Kircher, Paul. Survey of electronic methods of data processing; Electronic data-processing equipment. (In their *Electronic computers and management control*. 1956. p. 32-47; 265-74.)
 Lemke, B. C. Some effects of data processing on accounting. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 461-4.
 Mitchell, Herbert F. Electronic data processing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 205-6.)
 Moore business forms, inc. Automated data processing; the continuous and integrated operation of data processing using automatic machines. Niagara Falls, N.Y., Moore business forms, inc. (no date). 119p.
 Niemeyer, R. D. Introduction to electronic data processing. *Louisiana certified public accountant*, v. 16, April 1956, p. 5-13.
 Osborn, Roddy F. Management implications of data-processing equipment. (In Bursk, Edward C., ed. *Management team*. 1955. p. 106-11.)
 Peirce, Richard F. Course in electronic data processing in the accounting curriculum. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 309-13.
 Pele, Joseph. Electronic data processing in industry. *Machine accountant*, v. 4, Nov. 1955, p. 5-10.
 Peltier, John A. Evaluation of an electronic data processing program. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 215-21.
 Pinkerton, P. W. Accounting trends—data processing by electronics. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 21-32.)
 Pleim, Theodore R. Some observations on the future of electronic data processing. *L.R.B. & M. Journal*, v. 37, Jan.-March 1956, p. 1-6.
 Pontius, J. W. Automatic data processing—concept and application—preparatory work necessary prior to installation. *Journal of machine accounting systems and management*, v. 6, Nov. 1955, p. 3, 5-6, 14.
 Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.
 Price Waterhouse and company. Auditor encounters electronic data processing. New York, International business machines corp. (1956). 23p. plus appendix.
 Punched card annual of machine accounting and data processing. v. 5, 1956-57. Detroit, Mich., Punched card publishing co., c1956. 205p.
 Regione, Basil. Electronics—how does it affect our auditing program? (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 17-25.)
 Remington Rand, inc. Toll collection and accounting systems—punched card toll accounting for barrier systems with electronic data processing. New York, Remington Rand, inc. (no date). 34p.
 Seitz, Philip. Auditing electronic data processing systems. *Illinois certified public accountant*, v. 17, June 1955, p. 42-8.
 Smith, Charles C. Removing the mystery from electronic data processing. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 12-13, 26.
 Summers, J. F. Trained personnel: key to better data processing. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1443-9.
 27 companies evaluate the impact of new data processing techniques. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 77-8, 80.

MECHANICAL DEVICES—Data processing—(Continued)

Williams, E. C. R., and Bailey, D. J. Application of data-processing equipment in the office—some internal audit implications. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 455-60.

Digital computers

See Mechanical devices—Computers

Duplicating machines

Christian, George H. Duplicating problem in the C.P.A. office. *Connecticut C.P.A.*, v. 20, Sept. 1956, p. 14-16.

Harris, Justin C. Duplicating systems. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 140-51.)

Electronic machines

See also Integrated data processing
Mathematical programming

American management association. Pioneering in electronic data processing; company experience with electronic computers. New York, American management association, c1956. 159p. (*Special report no. 9*)

Baker, A. C. Electronic clerks. *Accountant* (Eng.), v. 133, July 30, 1955, p. 116-22.

Balet, J. W. Electronic processing of payroll. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 295-302.)

Balet, J. W. General accounting in a public utility. (In American management association. *Electronic data processing industry*. c1955. p. 197-205.)

Benge, Eugene J. Electronic computers for the smaller office. *Office*, v. 43, March 1956, p. 69-77.

Blank, Virgil F. Electronics—possibilities and limitations. *Systems and procedures quarterly*, v. 6, Aug. 1955, p. 9-15.

Bradshaw, Thornton F. Electronics as a tool of management. *Canadian chartered accountant*, v. 67, July 1955, p. 15-22.

Brown, Arthur A. and Peck, Leslie G. How electronic machines handle clerical work. *Journal of accountancy*, v. 99, Jan. 1955, p. 31-7.

Bruce, Robert T. Electronic equipment—a means, not a mystery. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 255-62.

Codd, E. F. Electronics: the impact on accounting. *Cost and management* (Canada), v. 29, May 1955, p. 175-9.

Controllershship foundation, inc. Business electronics reference guide. New York, Controllershship foundation, inc., c1956. 206p.

Controllershship foundation, inc. Electronics in business; a case study in planning; Port of New York authority; a research report by Herbert F. Klingman. New York, Controllershship foundation, inc., January 1956. 121p.

Controllershship foundation, inc. Electronics in business; a descriptive reference guide, edited by Herbert F. Klingman, ed. 2, enlarged. New York, Controllershship foundation, inc., c1955. 176p.

—Same, Supplement No. 1, Feb. 1956. 130p.

Conversion to electronic accounting wasn't easy, but management is satisfied. *Savings and loan news*, v. 77, Sept. 1956, p. 20-2, 24-6.

Craig, Harold Farlow. Administering a conversion to electronic accounting; a case study of a large office. Boston, Mass., Harvard university, Graduate school of business administration, 1955. 224p.

Crawley, H. J. Electronic computers and data processing. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 451-4.

Davies, A. E. Automation and electronics in the office. *Accountancy* (Eng.), v. 66, April 1955, p. 132-4.

de Paula, F. Clive. Electronic devices—principles and application to accountancy. *Accountant* (Eng.), v. 134, March 24, 1956, p. 318-19.

Eggleston, W. E. Programming for electronics—a "man-sized job." (In American gas association. *Proceedings*, 1954. p. 109-12.)

Eidem, Ralph H. Impact of electronics on retailing. *Retail control*, v. 23, March 1955, p. 3-15.

Electronic accounting machine developments (developments of various companies). (In Systems and procedures association of America. *Workshop for management*. c1955. p. 294-334.)

Elliott, Brian A. Creation of an electronic office—some preliminary considerations. *Accountant* (Eng.), v. 135, July 28, 1956, p. 75-6.

Elliott, J. Douglas. Human relations aspect of electronics. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 27-46.)

Ernst and Ernst. Appraisal of electronic business applications. *Canadian journal of accountancy*, v. 5, Sept. 1956, p. 191-218; v. 6, Dec. 1956, p. 17-43.

Fendrich, Robert E. Electronics for savings banks; a practical approach to electronic data processing. *Auditgram*, v. 32, July 1956, p. 13-14, 16-17.

Fox, John J. Introduction to electronic accounting equipment. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 16-26.

Glendinning, R. Electronics and management. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 671-3.

Gordon, Robert L. Banking thinking on electronics and automatic production. *Bulletin of the Robert Morris associates*, v. 38, Nov. 1955, p. 79-84.

Hamman, Paul E. Audit of machine records. *Journal of accountancy*, v. 101, March 1956, p. 56-61.

Hamman, Paul E. How electronic systems will affect accounting. (In American institute of accountants. *1954 annual meeting papers*. c1954. p. 90-9.)

Heiser, Herman C. Elements of office automation—and preparing for it. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1199-1207.

Hill, Thomas M. Business applications of the electronic computer. *Accountant* (Eng.), v. 134, May 26, 1956, p. 590-4; June 2, 1956, p. 622-7.

Hooper, Dudley W. Electronic accounting. *Accountant* (Eng.), v. 133, Dec. 31, 1955, p. 743-8. *Accountants' magazine* (Scot.), v. 60, Aug. 1956, p. 446-57.

Hunter, George Truman and Clark, Graham M. Electronic data-processing machines. *Machine accountant*, v. 4, Dec. 1955, p. 5-11.

Initiating an electronics program. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 417-36.)

Kassander, A. R. Some thoughts on pencils, paper, people and push button accounting. *L.R.B. & M. journal*, v. 36, April-June 1955, p. 1-6.

Kircher, Paul. Integration of data-processing requirements and the design of electronic equipment. *Controller*, v. 24, March 1956, p. 107-10.

Kircher, Paul. Use present machines to compete with electronics. *Office*, v. 43, Jan. 1956 p. 80, 83.

Kozmetsky, George and Kircher, Paul. Electronic computers and management control. New York, McGraw-Hill book co., inc., 1956. 296p.

Kyllo, E. T. Approach to electronics. (In Insurance accountants association. *Proceedings* . . . 1954. p. 31-40.)

Leemon, Philmore A. Has electronic accounting really proven practical for your small association? *Savings and loan news*, v. 77, March 1956, p. 54, 56-7.

Leidesdorf, Samuel D. Electronics for small companies. *Credit and financial management*, v. 58, Jan. 1956, p. 18-19. *Journal of machine accounting systems and management*, v. 7, June 1956, p. 39-40.

Levin, Howard S. Office work and automation. New York, John Wiley and sons, inc., c1956. 203p.

Lewis, Ralph F. What the decision-making executive should know about electronic computer systems. *Arthur Young journal*, v. 3, Oct. 1955, p. 1-9.

Littlefield, C. L., and Peterson, R. L. Electronic equipment and automation in offices. (In their *Modern office management*. 1956. p. 222-32.)

Livingston, W. P. Impact of electronics on punched card accounting. *Internal auditor*, v. 13, June 1956, p. 7-16.

Lorimer, Robert L. Smaller company faces electronics. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 269-71.

MECHANICAL DEVICES—Electronic machines—
(Continued)

- Lota, Victor. Electronics and the C.P.A. (In Louisiana polytechnic institute, *Proceedings seventh annual Louisiana accounting conference* . . . 1954, p. 95-104.)
- McDowell, G. C. Applying electronic machines to an inventory problem—a case history. (In Systems and procedures association of America. *Workshop for management*. c1955, p. 364-8.)
- Moore, Charles N., and Humble, Thomas N. Electronics in business management. University, Ala., University of Alabama, School of commerce and business administration, February 1956. 82p.
- National office management association. Appraisal of electronic business applications. Philadelphia, Pa., National office management association, 1956. 35p. (An edition of *Office executive*, May 1956, no. 54.)
- Nozell, John L. Finds electronic accounting can work for smaller associations. *Savings and loan news*, v. 75, June 1955, p. 30-5.
- Office management association. Scope for electronic computers in the office. London, Office management association, 1955(?). 102p.
- Ohio turnpike uses electronic toll and collection and audit system. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 15.
- Peat, Marwick, Mitchell and co. Electronics and banks. New York, Peat, Marwick, Mitchell and co., September 1956. 37p.
- Pelej, Joseph. Electronic data processing in industry. *Machine accountant*, v. 4, Nov. 1955, p. 5-10.
- Pelej, Joseph. Practical program of study. (In American management association. *Electronic data processing in industry*. c1955, p. 55-64.)
- Pennington, Kermit M. Application and use of machines and electronics in accounting. *L.R.B. & M. journal*, v. 36, April-June 1955, p. 7-16. *New York certified public accountant*, v. 25, Oct. 1955, p. 582-9.
- Pierce, G. J. Future of costing techniques and records. *Cost accountant* (Eng.), v. 35, Nov. 1956, p. 184-91.
- Pittenger, Joseph H. Electronics for the office—how much? how soon? *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 773-7.
- Powers, G. Pyrke. Electronics—the new concept. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 105-12.
- Ream, Norman J. Electronic data processing and the accounting and finance functions. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 31-9.
- Regione, Basil. Electronics—how does it affect our auditing program? (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 17-25.)
- Rietz, Robert A., and Harris, Walter M. Organizational effects of electronic equipment. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 262-8.
- Rizzo, Thomas G. Electronics for management. *Systems and procedures*, v. 7, Nov. 1956, p. 15-23.
- Ruhe, Merrill S. Electronic accounting—evolution not revolution. *Internal auditor*, v. 12, June 1955, p. 17-22.
- Sanekoff, Robert. Electronics in integrated data processing. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 9, 30.
- Seitz, Philip. Auditing electronic data processing systems. *Illinois certified public accountant*, v. 17, June 1955, p. 42-8.
- Sharp, L. G. Electronic switch. *Accountancy* (Eng.), v. 66, Nov. 1955, p. 409-11.
- Symes, H. R. Effects of electronic machines on internal auditing. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 325-33.)
- Thomas, N. A. Electronic point-of-sale accounting. *Systems*, v. 19, Nov.-Dec. 1955, p. 22-3.
- Toan, A. B., Jr. Appraisal of electronic progress. *Price Waterhouse review*, v. 1, March 1956, p. 16-25.
- Toan, A. B., Jr. Auditing, control and electronics. *Journal of accountancy*, v. 99, May 1955, p. 40-5.
- Wage accounting by electronic computer. *Accountant* (Eng.), v. 135, Sept. 15, 1956, p. 249-50, 263-70.
- Wallace, Frank. Appraising the economics of electronic computers; an approach for a company to determine the feasibility of acquiring a computer, prepared for Controllershhip foundation, inc. New York, Controllershhip foundation, inc., c1956. 106p.
- Wannen, Gail. Electronics in accounting. *Virginia accountant*, v. 9, Oct. 1955, p. 18-31.
- Warner, H. A. Electronics: boon . . . or bane? *Systems and procedures quarterly*, v. 7, Feb. 1956, p. 3-7.
- Watt, R. R. Electronics—the answer to rising office costs. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 112-22.)
- White, John S. How we planned for use of electronic equipment. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1343-7.
- Williams, R. H. Electronic office. London, Gee and co, ltd., December 1955. 63p.
- Wright, Robert G. Electronics challenge to machine accountants. *Journal of machine accounting systems and management*, v. 7, April 1956, p. 4-5, 7.
- Yeaple, Fred. Application of electronic tape-processing equipment. *Controller*, v. 23, June 1955, p. 270-5.
- Young, Arthur, and company. Electronics applied to business in the oil industry. New York, Arthur Young and co., December 1955. 53p.

Integrated data processing

See Integrated data processing

Mailing machines

- Lunsford, Charles B. Cost reduction through mechanized mailing. *Controller*, v. 23, May 1955, p. 228-9.

Pegboards

- Bellwood, Wesley E. We chose accounting boards. *Hadley service bulletin*. Nov. 1956, p. 1-6.
- Hockman, John. Pegboard inventory system. *Office*, v. 42, Dec. 1955, p. 69-72, 74.
- Neumaier, Richard. Peg strip record keeping. *Office*, v. 42, Dec. 1955, p. 61-8.
- Vlahantones, L. Pegboard accounting methods. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 27-9.

Punched-tape methods

See Integrated data processing

Reproducing machines

- American institute of accountants. Mechanical reproduction equipment. (In its *Selected readings in tax practice administration*. c1955. Chap. VI.)
- Barieau, William G. Use of reproduction equipment in the accountant's office. *Hadley service bulletin*, Oct. 1955, p. 1-5.
- Christian, George H. Duplicating problem in the C.P.A. office. *Connecticut C.P.A.*, v. 20, Sept. 1956, p. 14-16.

Tabulating and sorting

- Basson, M. B. Public accountant and his relationship to punched card accounting. *Machine accountant*, v. 3, Jan. 1955, p. 8-17.
- Bevan, K. W. Punched-card methods in airline accounting. *Accountant* (Eng.), Accountant business efficiency supplement, v. 132, May 28, 1955, p. 21-4.
- Busby, J. Watson. Punched card accounting for consumer credit loans. *Auditgram*, v. 31, May 1955, p. 22-4.
- Campbell, George K. Audit methods where punched cards are used. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2, p. 214-17.)
- Downey, J. Russell. Effective systems analysis for machine accounting installations. *Journal of machine accounting systems and management*, v. 6, April 1955, p. 5-8.
- Friedman, Burton Dean. Punched card primer. Chicago, Ill. Public administration service, c1955. 77p.
- General ledger accounting on punched cards. (In Insurance accounting and statistical association. *Proceedings*, 1954, p. 30-9.)

MECHANICAL DEVICES—Tabulating and sorting
—(Continued)

- Hale, John D. Punch card accounting in newspapers. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 4-5, 7.
- Harris, E. S. Public accountant and punched card accounting. *L.R.B. & M. journal*, v. 37, July-Sept. 1956, p. 14-22.
- International business machines corporation. IBM service bureau for community chest procedures. New York, International business machines corp. (195?) not paged.
- Isaac, F. Stuart. Punched card accounting for savings deposits. *Auditgram*, v. 32, April 1956, p. 22-3, 26.
- Johnson, Robert E. Laboratory stores control on tabulating machines. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1371-80.
- Kasney, James J., and Bristol, Charles M., Jr. Short-cut tabulating method of inventory control. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 1010-14.
- Leemon, Philmore A. Has electronic accounting really proven practical for your small association? *Savings and loan news*, v. 77, March 1956, p. 54, 56-7.
- Liebster, Harry H. Semi-automatic branch inventory replenishment. *Cost and management (Canada)*, v. 30, Nov. 1956, p. 389-94.
- Livingston, W. P. Impact of electronics on punched card accounting. *Internal auditor*, v. 13, June 1956, p. 7-16.
- Mansfield, Kenneth Z. Where does the time go? Who pays for it? *Hadley service bulletin*, Dec. 1956, p. 5-6.
- Morris, Thomas P. Conversion to punched card accounting. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1457-69.
- Peterman, Wayne S. County property tax accounting on punched cards. *Journal of machine accounting*, v. 6, April 1955, p. 11.
- Peters, John C. Punched cards and the systems man. *Systems and procedures quarterly*, v. 6, May 1955, p. 8-13.
- Premium billing by punch card. (In Insurance accounting and statistical association. *Proceedings*, 1955, p. 27-37.)
- Punched card; an annual. v. 3, 1954-55. Detroit, Mich. Punched card pub. co., c1954. 231p.
- Punched card annual; v. 4, 1955-1956. Detroit, Mich. Punched card pub. co., c1955. 198p.
- Punched card annual of machine accounting and data processing. v. 5, 1956-57. Detroit, Mich. Punched card publishing co., c1956. 205p.
- Reifenrath, J. W. Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.
- Remington Rand, inc. Toll collection and accounting systems—punched card toll accounting for barrier systems with electronic data processing. New York, Remington Rand, inc. (no date). 34p.
- Rutledge, C. J. Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.
- Schroedel, E. C. Punched-card accounting applications in hospitals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 183-6.)
- Schroedel, E. C. Punched-card accounting applications in hospitals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 77-90.)
- Simplified system for client engagement control. *Hadley service bulletin*, Dec. 1956, p. 1-2.
- Sklar, Maurice. Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.
- Slater, Robert E. Punched cards—are they obsolete? *Office management*, v. 17, Jan. 1956, p. 19-20, 191.
- Smith, J. Sandford. Punched card accounting and the professional accountant. London, British tabulating machine co., ltd., (no date). 39p. (Distributed in United States by Counting house pub. co., Thiensville, Wis.)
- Spring, Charles E. Is conventional tabulating equipment in the twilight zone? *Systems and procedures quarterly*, v. 7, May 1956, p. 13-18.
- Vick, William L. General ledger as a tabulating application. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 611-18.

- Warren, R. C. Principles of punch card accounting. *South African accountant*, v. 3, December 1956, p. 168-81.
- Williams, T. K. Life insurance accounting. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 30-6, 67.
- Zajac, Edward C. Devising a forward-looking tabulating installation. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1329-35.

Unisort

- Mansfield, Kenneth Z. Where does the time go? Who pays for it? *Hadley service bulletin*, Dec. 1956, p. 5-6.
- Reifenrath, J. W. Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.
- Rutledge, C. J. Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.
- Simplified system for client engagement control. *Hadley service bulletin*, Dec. 1956, p. 1-2.
- Sklar, Maurice. Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.

Univac machines

- Dotts, R. D. Case history—Univac system. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 22-4, 41.

MECHANIZED ACCOUNTING

See Mechanical devices

MECHEM, FRANK L.

- What price divorce? Section 71 of the 1954 code. *American bar association journal*, v. 41, Sept. 1955, p. 820-2.

MECHEM, JOHN LELAND

- Is Siwash a good law school? a frank discussion of law school problems. *American bar association journal*, v. 41, April 1955, p. 321-3.

MEDICAL CLINICS

- Sessoms, C. B. Hospital accountant and clinical records. *Hospital accounting*, v. 10, Jan. 1956, p. 9-10.

MEDICAL GROUPS

- Portfolio of articles on medical groups and partnerships. Reprinted from *Medical economics*.

MEDICAL PROFESSION

See Physicians

MEDICAL SCHOOLS

See Schools, colleges, etc., Medical

MEDICAL SERVICE CORPORATIONS

See Insurance, Health and hospitalization

MEDICINE MANUFACTURERS

See Drug manufacturers

MEDLEY, MAX K.

- Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

- MEET** the new commissioner—Russell Chase Harrington. *Tax executive*, v. 8, Jan. 1956, p. 1-2.

MEETINGS

See also Accountants' societies
Accounting conferences
Corporations—Meetings
Tax conferences and institutes

MEHLER, IRVING M., joint author

See Krakover, Allen S., and Mehler, Irving M.

MEIDINGER, BERNARD I.

- Talking sense about incentives; are pensions practical for medium sized retail stores? *Retail control*, v. 25, Sept. 1956, p. 78-90.

MEIER, R. L.

- Automatism in the American economy. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 14-27.

MEIER, ROBERT A., joint author

See Holmes, Arthur W., Maynard, Gilbert P., Edwards, James Don and Meier, Robert A.

MEIKLEJOHN, ALVIN J., JR.

Background of the Internal revenue code. (In Denver, University of, and others, *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 7-14.)

MEINHOLZ, RUSSEL S.

Separating the product-testing costs of a steel mill research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1364-70.

MELCHER, DANIEL AND LARRICK, NANCY

Printing and promotion handbook; how to plan, produce, and use printing, advertising, and direct mail. ed. 2. New York, McGraw-Hill book co., inc., 1956. 438p.

MELCHER, FREDERIC G. HECHT, GEORGE A., AND PETERS, JOHN J.

Successful bookshop; a manual of practical information, revised by Joseph A. Margolies. New York, R. R. Bowker co., c1955. 74p.

MELCZER, JOSEPH T., JR.

How to draft a partnership agreement under the 1954 internal revenue code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 39-56.)

MELDMAN, LOUIS L.

Preparing the individual's tax return. *Taxes—the tax magazine*, v. 34, March 1956, p. 167-78.

MELLING, JOHN KENNEDY AND NOLLOTH, ANN GLORIA

Nineteenth-century theatre accounts; the Theatre Royal, South End, and other theatres. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 424.

MELLIS, JOHN

Coomber, R. R. Pioneers in English book-keeping texts—Hugh Oldcastle and John Mellis. *Accounting research* (Eng.), v. 7, April 1956, p. 201-16.

MELLON NATIONAL BANK AND TRUST COMPANY

O'Grady, Robert D. Helping your directors. Pittsburgh, Pa., Mellon national bank and trust co., 1954. 16p.

MELNIKOFF, MEYER, joint author

See Day, J. Edward and Melnikoff, Meyer

MELNITSKY, BENJAMIN

Industrial storeskeeping manual. Philadelphia, Pa., Chilton co., 1956. 279p.
Profiting from industrial standardization. New York, Conover-Mast publications, inc., c1953. 381p.

MELZER, JAMES P.

13 month accounting period—a case study. *Hospital accounting*, v. 10, Jan. 1956, p. 5-7.

MEMBERSHIP ORGANIZATIONS

See Accountants' societies
Chambers of commerce
Clubs
Societies, associations, etc.
Trade associations

MENADUE, W. H.

Leases, goodwill and other assets in connection with the sale of a business. *Accountants and secretaries' educational journal* (Aus.), v. 2, Oct. 3, 1956. 16p.

MENCOFF, EDWARD I.

Corporate liquidations. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 41-6.)

MENDARD, JAMES A.

Elevating professional standards. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

MENDOZA, GUILLERMO S.

Accounts receivable of a telephone company. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 33-47.)

MEN'S WEAR

See Clothing
Specialty stores

MEN'S WEAR MAGAZINE

National association of retail clothiers and furnishers. 27th annual business survey—National association of retail clothiers and furnishers combined with 12th annual Men's wear magazine survey of operating experience. Washington, D.C., National association of retail clothiers and furnishers, c1956. 16p.

MERCHANDISE**Accounting**

Bell, Hermon F. Retail merchandise accounting. ed. 2. New York, Ronald press co., c1956. 473p.

MERCHANDISE CONTROL

See Inventories
Stockkeeping
Stores systems and stock records

MERCHANDISE COUPONS

See Gift certificates
Premium merchandising

MERCHANDISE TURNOVER

See Inventories

MERCHANDISING

Meyer, Jerold S. Dollar and unit merchandise planning and budgeting. New York, National retail dry goods association, Merchandising division, c1956. 66p.

MERGERS

See Consolidations and mergers

MERGERS of accounting firms. (Editorial) *Journal of accountancy*, v. 102, Oct. 1956, p. 35-6.**MERIT RATING**

See also Job analysis, evaluation and classification
Waite, William W. Employee merit rating. (In his *Personnel administration*. c1952. p. 431-51.)

MERRIAM, KEMPER W.

How the depreciation deduction for income tax works. *Tourist court journal*, v. 19, Nov. 1955, p. 18, 20-1.

MERRIAM, ROBERT E.

New approach to federal tax immunity. *Tax review*, v. 17, June 1956, p. 21-4.

MERRILL, WALTER W.

Effect of yield in foundry cost estimating. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 750-3.
Internal control and system design. *Systems and procedures quarterly*, v. 7, Feb. 1956, p. 8-9.

MERRILL FOUNDATION FOR THE ADVANCEMENT OF FINANCIAL KNOWLEDGE

American accounting association. Price-level changes and financial statements—basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.

American accounting association. Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.

- MERRIMAN, DAVID AND REITZFELD, MILTON**
Records management. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 185-213.)
- MERRITT, EDWIN, JR.**
Human relations and the internal auditor relations with management. *Internal auditor*, v. 12, June 1955, p. 56-8.
- MERRITT, ROBERT L.**
Difficulties in achieving tax-free corporate acquisitions under new regulations. *Journal of taxation*, v. 4, Jan. 1956, p. 2-9.
Real estate: methods of acquisition—assets or stock? (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 235-66.)
Tax-free acquisition of corporate business. In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 693-729.)
Tax-free corporate acquisitions—the law and the proposed regulations. *Michigan law review*, v. 53, May 1955, p. 911-44.
Taxation of proceeds of use and occupancy, or business interruption insurance. *Taxes—the tax magazine*, v. 33, June 1955, p. 430-44.
- MERTENS, NICHOLAS J.**
Cotton goods converters. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 342-68.)
- MESTERN, PAUL**
American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Kreckstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- METAL PROCESSORS**
Loy, Fred D. Manufacturing budgets for a process industry. *Cost and management (Canada)*, v. 29, Feb. 1955, p. 70-5.
- METAL PRODUCTS**
Walker, Wilbert A. Inadequate depreciation in the metals manufacturing industry. *Controller*, v. 24, Dec. 1956, p. 572-6.
- Cost accounting**
Van Sickle, Clarence L. Peerless products company—Relation and effect of cost accounting procedures to general accounting. (In his *Cases in cost accounting*. 1955. p. 27-42.)
- METAL STAMPING**
Van Sickle, Clarence L. O & S scientific metal stamping company—Method of determining selling price. (In his *Cases in cost accounting*. 1955. p. 385-90.)
- Statistics**
Foulke, Roy A. Ratios for metal stampings. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)
- METAL WORK**
Costs
Block, Max. Practical cost controls—how they can help management improve profits. *New York certified public accountant*, v. 25, June 1955, p. 343-57.
- METHODS AND PROCEDURES**
See Accounting—Methods and procedures
Office management
Systems and procedures
- METROPOLITAN** area financial problems. *Municipal finance*, v. 29, Nov. 1956, p. 67-112.
- METZGER, LEON D.**
Appraisal of corporate taxes in Pennsylvania—net income and capital stock (franchise) taxes. (In Tax institute, inc. *Pennsylvania tax problem* 1955. p. 102-10.)

- METZGER, V. C., AND BATEMAN, C. H.**
Cost estimating. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 66-94.)
- MEXICO**
Molina, Julian Bernal. Statement of the laws of Mexico in matters affecting business. ed. 2. rev. and enl. Washington, D.C., Pan American union, 1955. 200p.
National planning association. United States business performance abroad—case study of Sears, Roebuck de Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.
United States. Commerce, Department of. Investment in Mexico, conditions and outlook for United States investors. Washington, D.C., Government printing office, 1956. 179p.
- MEYER, HARVEY G.**
Trends in auditing and audit reports. (In Georgia, University of, and others. *Accounting institute and estate planning institute . . . 1955*. p. 14-20.)
- MEYER, JEROLD S.**
Dollar and unit merchandise planning and budgeting. New York, National retail dry goods association, Merchandising division, c1956. 66p.
- MEYER, LLOYD E.**
Place of costs and taxes in estate planning. (In 1955 *Taxation and estate planning symposium*. p. 1-6.)
- MEYER, MAX E.**
Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.
- MEYER, RALPH L.**
Our experience with installing a job evaluation program. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1518-27.
- MEYER, THEODORE R.**
Basic changes in income taxation of individuals: gross income and exclusions. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*. p. 35-68.)
Dresser, Robert B. Reed-Dirksen amendment: a reply to Theodore R. Meyer. *American bar association journal*, v. 42, July 1956, p. 617-20.
Reed-Dirksen amendment: a re-examination of our income tax theory. *American bar association journal*, v. 42, Jan. 1956, p. 42-5.
- MEYER, WALTER E.**
Effect of voluntary payments on state unemployment tax merit ratings. *Illinois certified public accountant*, v. 18, Spring 1956, p. 41-6.
- MEYER, WALTER H., joint author**
See Chapman, Herman H., and Meyer, Walter H.
- MEYERHOFFER, FRED A.**
Accounting in the chemical industry. *Woman C.P.A.*, v. 18, Oct. 1956, p. 11-14.
- MEYERS, EDWARD F.**
Composite trust for separate employee retirement plans. *Trusts and estates*, v. 95, Dec. 1956, p. 1098-1102.
- MEYERS, GEORGE E.**
Control of maintenance costs. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1417-30. (1956 conference proceedings)
- MEYERS, J. C.**
Current look at frauds and embezzlements. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants . . . 1952*. p. 490-4.)

MEYERS, WILLIAM, joint author
See Schwartz, Joseph J., and Meyers, William

MIAMI (CITY OF)

Shaw, George N. Financial administration and organization in Miami. *Municipal finance*, v. 28, May 1956, p. 156-61.

MAZZA, LOUIS A.

Certified public accountant—graphic chart. *Mississippi certified public accountant*, v. 9, Winter 1956, p. 4-11.

MICCA, L. EDWARD

Auditing standard cost and expense budgets. *Internal auditor*, v. 13, Dec. 1956, p. 66-79.

MICHAELSON, ARTHUR M.

Income taxation of estates and trusts. New York, Practising law institute, March 1955. 76p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

MICHAELSON, ARTHUR M., joint author

See Friedman, Wilbur H., and Michaelson, Arthur M.

MICHELON, L. C.

How to build and operate a mobile-home park. Chicago, Ill., Mobile homes manufacturers association, c1955. 122p.

MICHIGAN, REVENUE, DEPARTMENT OF

General sales tax rules and regulations. Lansing, Mich., Department of revenue, July 1, 1956. 63p. Rules and regulations, Act no. 150, Public acts of 1953, as amended; Michigan business activities tax, a specific tax on business income. Lansing, Mich., Department of revenue, 1955. 15p.

MICHIGAN, SUPERINTENDENT OF PUBLIC INSTRUCTION

Finance accounting for Michigan school districts—a manual of instructions. Lansing, Mich., Superintendent of public instruction, 1950. 55p. (*Bulletin no. 1022*)

Program for audit of financial records of Michigan school districts. Lansing, Mich., Superintendent of public instruction, 1954. 18p.

MICHIGAN, UNIVERSITY OF

Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, 1956. 151p.

Commission on standards of education and experience for certified public accountants. Standards of education and experience for certified public accountants; introductory sections, summary and recommendations reprinted from the Report of the Commission. Ann Arbor, Mich., University of Michigan, 1956. 146p.

Financial report for the year ended June 30, 1955. Ann Arbor, Mich., University of Michigan, 1955. 28p.

Mann, William R., and Easlick, Kenneth A., editors. Practice administration for the dentist; as evaluated at the University of Michigan workshop. St. Louis, Mo., C. V. Mosby co., 1955. 386p. New York state society of certified public accountants. Standards of education and experience for certified public accountants; highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.

MICHIGAN, UNIVERSITY OF. SCHOOL OF BUSINESS ADMINISTRATION

Hepworth, Samuel R. Reporting foreign operations. Ann Arbor, Mich., University of Michigan, School of business administration, September 1956. 211p. (*Michigan business studies*, v. 12, no. 5)

Patrick, A. Weyman. Theory and technique of cost accounting in the hosiery industry. Ann Arbor, Mich., University of Michigan, School of business administration, March 1956. 229p. (*Michigan business studies*, volume 12, number 3)

Pilcher, C. James. Raising capital with convertible securities. Ann Arbor, Mich., University of Michigan, School of business administration, September 1955. 153p. (*Michigan business studies*, v. 12, no. 2)

Standards of education and experience for certified public accountants; a brief summary of the report and recommendations of the Commission on standards of education and experience for certified public accountants. Ann Arbor, Mich., University of Michigan, School of business administration, 1956. 126 mimeo. pages.

MICHIGAN ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Guide to a practical staff training program. Detroit, Mich., Michigan association of certified public accountants (1955). 15p.

Lawrence, Charles. Study guide for beginning accountants. Detroit, Mich., Michigan association of certified public accountants, c1956. folder.

—Instructional helps for a Study guide for beginning accountants. c1956. folder.

Tax depreciation. Detroit, Mich., Michigan association of certified public accountants (1955). 2p.

MICHIGAN STATE UNIVERSITY

Your future in business administration. East Lansing, Mich., Michigan state university (no date). 31p.

MICHIGAN'S new tax. Johnson, Robert L.

MICROFILMING

See Records—Microfilming

MIDDLE ATLANTIC STATES ACCOUNTING CONFERENCE

Calkins, Frank S. Report of the Middle Atlantic states auditing panel discussions. *Virginia accountant*, v. 9, Oct. 1955, p. 13-16; Jan. 1956, p. 27-31; April 1956, p. 29-33.

MIDLER, JOSEPH M., joint author

See Sterling, Robert and Midler, Joseph M.

MIKESELL, R. M.

Governmental accounting. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1956. 738p.

MILES, CATHERINE E.

Where has it come from and where will it go—the "sacred cow" of historical costs? *Woman C.P.A.*, v. 17, Oct. 1955, p. 6-7.

MILES, J. N., joint author

See Drew, Ross, Miles, J. N., and Tidex, J. W.

MILITARY AND GOVERNMENT SERVICE

Accountants in reserves. (News report) *Journal of accountancy*, v. 101, March 1956, p. 5-6.

Campbell, Joseph. Government's challenge to the profession. *New York certified public accountant*, v. 25, July 1955, p. 389-96.

Greensmith, E. L. Accountant in public service. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955, p. 29-44.)

Scott, John P. Government accountants. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 24, 26.

MILITARY BUDGETS

See Budgets, Military

MILITARY CONTRACTS

See Contracts, Government

MILITARY PROCUREMENT

See also Contracts, Government

Armed services procurement regulations. 1955 ed. Washington, D.C., Government printing office, 1955. various paging.

MILITARY standard. United States. Defense, Department of.

MILK DEALERS**Accounting**

Aging of accounts receivable in the dairy industry. (Letter from Edward B. McClain co., dated July 3, 1956)

Milk industry foundation. Accounting manual for milk dealers. ed. 5. Washington, D.C., Milk industry foundation, c1953. loose-leaf.

MILK DISTRIBUTORS

See Milk dealers

MILK INDUSTRY FOUNDATION

Accounting manual for milk dealers. ed. 5. Washington, D.C., Milk industry foundation, c1953. loose-leaf.

MILK PLANTS

See Creameries
Milk dealers

MILK PRODUCTION

See Dairy farms

MILK PRODUCTS

See Dairy products

MILLER, ALFRED FELLOWS

Tax status of subdivisions under the Internal revenue code. *Chicago-Kent law review*, v. 33, June 1955, p. 201-29.

MILLER, BESSE MAY

Handbook for secretaries to accountants, controllers, treasurers. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 438p.

MILLER, BURNELL H.

Cost allocation. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 52-8.)

MILLER, CHARLES J.

Financial administration and organization in Trenton. *Municipal finance*, v. 28, May 1956, p. 150-5.

MILLER, CHARLES S.

Fagerberg, Dixon, Jr., editor. Acrobatics of trial balancing: a sequel. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76.

MILLER, D. GIRARD

1955 review of the Michigan intangibles tax. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 5, 13.

MILLER, FRANK D.

Pensions and profit sharing for small corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 144-52.)

MILLER, GUSTAVE

Patent information. Washington, D.C., The author, c1949. 38p.

MILLER, HARRY B.

Computing and coping with loss from small orders. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1106-11.

MILLER, HERBERT E.

Consolidated statements. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 317-82.)

MILLER, HERBERT E., editor

C.P.A. review manual. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 600p. (Chapter 9 by Howard Rumpf under title "Taxation" bound separately)

MILLER, HERBERT E., joint author

See Finney, H. A., and Miller, Herbert E.

MILLER, HERMAN P.

Income of the American people; for the Social science research council in cooperation with the United States Department of Commerce, Bureau of

the census. New York, John Wiley and sons, inc., c1955. 206p. (*Census monograph series*)

MILLER, HERMANN C.

Hermann C. Miller. *CPA* (American Institute of accountants) Nov. 1955, p. 11.

Hermann Clinton Miller memorial fund. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1956. p. 83-4.)

Miller memorial fund. (News report) *Journal of accountancy*, v. 101, March 1956, p. 8.

MILLER, HERMANN C., joint author

See Weimer, Arthur M., and Miller, Hermann C.

MILLER, HONORA A., AND AEX, ROBERT P.

Collecting delinquent property taxes and enforcing tax liens and sales. *Municipal finance*, v. 27, May 1955, p. 145-9.

MILLER, JACK R.

How to get deductions for research and promotion costs. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 557-71.)

New Iowa income tax law. *Iowa law review*, v. 41, Fall 1955, p. 85-97.

Tax problems in administration of estates. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 331-48.)

MILLER, JAMES D.

Income tax—its origin, history, introduction into the United States, and subsequent evolution. (Speech before North Alabama chapter of the National association of cost accountants, October 15, 1956) 16p.

MILLER, JEROME S.

Your personal insurance guide. New York, Simon and Schuster, c1955. 332p.

MILLER, JOHN J.

Devaluation of foreign currencies. *Controller*, v. 24, Aug. 1956, p. 366, 368-9.

MILLER, KENNETH G.

Intangible drilling deduction. *Journal of accountancy*, v. 100, Sept. 1955, p. 40-5.

MILLER, MAX J.

Employer's duty to give economic data to unions. *Journal of accountancy*, v. 101, Jan. 1956, p. 40-9.

MILLER, MERLE H.

Internal revenue code of 1954—corporate distributions and liquidations. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 513-30.)

MILLER, MERTON H., AND SHELTON, JOHN P.

Effects of a shifted corporate income tax on capital structure. *National tax journal*, v. 8, Sept. 1955, p. 252-9.

MILLER, MIDDLETON

Insurance, annuities and other employee benefits from the executive's point of view. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 964-72. (*University of Chicago—8th annual Federal tax conference*)

MILLER, REAM V.

Depletion allowance, property aggregation and other current problems. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 535-43.)

How tax managers can use auditing services to increase tax savings. *Journal of taxation*, v. 5, Oct. 1956, p. 246-7.

Tax auditing for profit. *Internal auditor*, v. 12, June 1955, p. 45-50.

MILLER, ROBERT D.

Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 32-6.)

MILLER, S. B.

Budgetary control. *Cooperative accountant*, v. 8, Winter 1955, p. 38-42.

MILLER, STANLEY A.

Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 30-1.)

MILLER, T. T.

Projecting the profitability of new products. *Controller*, v. 23, Oct. 1955, p. 483-5.

MILLER, WALTER I.

Air force financial management system. *Journal of accountancy*, v. 102, Oct. 1956, p. 47-50.

MILLIMAN, WENDELL

Controversy of insured versus trustee pension plans. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 5-28.

MILLMAN, SAMUEL H.

Bank, business and budgets. *Credit executive*, v. 48, Oct. 1955, p. 14-17.

Why a certified audit? *Credit executive*, v. 49, Jan. 1956, p. 10-12.

MILLS, C. F.

Are your stockholders informed? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 247-53.)

What's new in 1954 annual reports. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 349-56.)

MILLS, E. B., joint author

See Brummer, L. W., Mills, E. B., and Ray, L. F.

MILLS, HARRY B.

Fagerberg, Dixon, Jr., editor. Philosophy of accounting practice. (Practitioners forum) *Journal of accountancy*, v. 102, Sept. 1956, p. 84.

MILLS, LESLIE

Is the practicing CPA going to get retirement security? *New York certified public accountant*, v. 26, Jan. 1956, p. 20-1.

Net worth approach in determining income. *Virginia law review*, v. 41, Nov. 1955, p. 927-57.

Recent developments in the taxation of executive compensation. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 882-90.

Tax accounting and business accounting—present status and remaining differences. *National tax journal*, v. 8, March 1955, p. 69-80.

MILLS, WILBUR D.

Keep the income tax but make it fair. *U.S. news and world report*, v. 41, July 27, 1956, p. 68-80.

United States. Joint committee on internal revenue taxation and the Treasury department. List of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. Washington, D.C., Government printing office, 1956. 14p.

MILNE, K. L., AND RAWNSLEY, J. L.

Ethics and accountancy. *Accountant* (Eng.), v. 135, Dec. 1, 1956, p. 564-7; Dec. 8, 1956, p. 587-90; Dec. 15, 1956, p. 618-21.

MILWAUKEE ASSOCIATION OF PURCHASING AGENTS

Westing, J. H., Fine, I. V., and others. Industrial purchasing: buying for industry and budgetary institutions. New York, John Wiley and sons, inc., c1955. 421p.

MILWAUKEE JUNIOR BAR ASSOCIATION

Report of Unauthorized practice of law committee. *Unauthorized practice news*, v. 21, June 1955, p. 47-9.

MILWAUKEE RETAIL CONTROLLERS ASSOCIATION

Accounts receivable procedures; a panel discussion conducted by the Milwaukee retail controllers association. *Retail control*, v. 24, Oct. 1955, p. 3-24.

MINAKER, F. C., editor

Dartnell corporation. Successful office manuals; how companies in various lines of business are improving the office manual, edited by F. C. Minaker. Chicago, Ill., Dartnell corp. (1956). various paging. (*Report no 607*)

MINERALS

See Mining and metallurgy, Minerals

MINES, KENNETH, AND FEAVER, L. E., compilers

Tolley, Charles H., and company. Tolley's income tax, surtax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver, ed. 40. London, Waterlow and sons, Ltd., 1955. 121p. and four supplements.

MINIMIZING TAXES

See Tax avoidance

MINIMUM fee schedules: are they worthwhile? (Notes and legislation) *Iowa law review*, v. 40, Summer 1955, p. 642-51.

MINIMUM requirements for municipal audit reports involving revenue bonds. Municipal advisory council of Texas.

MINIMUM standards and procedures for CPA's auditing the books of REA borrowers. United States. Rural electrification administration.

MINIMUM standards for audits of cities and towns in R. I., approved May 25, 1956. Rhode Island. Committee on minimum standards for audits of cities and towns in R. I.

MINING AND METALLURGY

See also Assets—Wasting

Blough, Carman G., editor. Mining claims and disclosure. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60-2.

Willcox, Frank. Aspects of mining right. *Canadian chartered accountant*, v. 66, March 1955, p. 145-7.

Accounting

Jeal, Edward F. Mining accounting and taxation in the Union of South Africa. *Accountant* (Eng.), v. 135, July 7, 1956, p. 4-5.

Auditing

Mine audits. (In *Accountants' handbook*. ed. 4. 1956. Sec. 15. p. 24.)

Taxation

Casey, William J. Mining. (In his *Tax sheltered investments*. c1955. p. 149-58.)

Dalby, Walter E. Tax problems of uranium exploration and development on the Colorado Plateau. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 123-39.)

Drexler, Stanley L. Tax problems: disposals of uranium interests. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 140-9.)

Drexler, Stanley L. Uranium tax problems. *Texas law review*, v. 34, June 1956, p. 909-23.

MINING AND METALLURGY—Taxation—(Continued)

- Fernald, Henry B. Distinctive tax treatment of income from mineral extraction. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 419-29.)
- Goulette, Fred A. Depletion of minerals. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 1-30.)
- Hamilton, Howard D. Taxes and taconite: iron ore tax legislation in the Lake Superior region. *National tax journal*, v. 7, Dec. 1954, p. 342-54.
- Harberger, Arnold C. Taxation of mineral industries. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 439-49.)
- Haskell, Floyd K. Federal income taxation of the uranium industry. *Rocky mountain law review*, v. 27, June 1955, p. 469-81.
- Jeal, Edward F. Mining accounting and taxation in the Union of South Africa. *Accountant* (Eng.), v. 135, July 7, 1956, p. 4-5.
- Krakov, Allen S. Tax aspects of uranium mining. *Wyoming law journal*, v. 9, Spring 1955, p. 189-98.
- Lasser, J. K., tax institute and Cunnion, John D. Investments with unusual tax protection—uranium and other strategic minerals. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 30-1.)
- Mahon, James J., Jr., editor. Step-up in basis of mineral properties often useless. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 74, 76.
- National tax association. Percentage depletion allowance for coal. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 917-21.)
- Oles, Frank Z. Percentage depletion. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, May 1956, p. 3.
- Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil-payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.
- Roe, Donald W. Introduction to tax problems of uranium. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 118-27.)
- Stoddard, Sanford M. Uranium: a new industry and its tax problems. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 539-89.)
- White, Victor C., and Brainerd, Andrew W. Percentage depletion of minerals—a costly study in definitions. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 97-106.

MINING AND METALLURGY, COAL

- National tax association. Percentage depletion allowance for coal. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 917-21.)

Accounting

- Sargent, J. G. Management accounting for coal mining. *South African accountant*, v. 2, June 1955, p. 59-67.

Costs

- Walker, Wayne M. Cost control standards for a coal mine. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 50-62.

MINING AND METALLURGY, IRON

- Hamilton, Howard D. Taxes and taconite: iron ore tax legislation in the Lake Superior region. *National tax journal*, v. 7, Dec. 1954, p. 342-54.

MINING AND METALLURGY, LEAD**Accounting**

- Murray, A. M. Cominco operations. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 306-12.

MINING AND METALLURGY, METAL MINES

- Hogg, C. A. L. Royalty on metal mining in Saskatchewan. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 270-6.

Accounting

- LeMaster, Eustace. Special problems in accounting for non-ferrous metal mines. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages.

Inventories

- Ocampo, Casimiro C. Inventory in a mining company. (In Philippine institute of accountants. *Audit procedures: complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 14-18.)

MINING AND METALLURGY, MINERALS

- White, Victor C., and Brainerd, Andrew W. Percentage depletion of minerals—a costly study in definitions. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 97-106.

MINING AND METALLURGY, URANIUM

- Cannon, Paul B. Uranium prospecting. *Practical lawyer*, v. 2, May 1956, p. 69-83.
- Dalby, Walter E. Tax problems of uranium exploration and development on the Colorado Plateau. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 128-39.)
- Drexler, Stanley L. Tax problems: disposals of uranium interests. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 140-9.)
- Drexler, Stanley L. Uranium tax problems. *Texas law review*, v. 34, June 1956, p. 909-23.
- Haskell, Floyd K. Federal income taxation of the uranium industry. *Rocky mountain law review*, v. 27, June 1955, p. 469-81.
- Krakov, Allen S. Tax aspects of uranium mining. *Wyoming law journal*, v. 9, Spring 1955, p. 189-98.
- Lasser, J. K., tax institute and Cunnion, John D. Investments with unusual tax protection—uranium and other strategic minerals. (In their J. K. Lasser's treasury of tax savings ideas. c1956. p. 30-1.)
- Law of uranium development; a symposium. *Wyoming law journal*, v. 9, Spring 1955, p. 137-250.
- Roe, Donald W. Introduction to tax problems of uranium. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 118-27.)
- Stoddard, Sanford M. Uranium: a new industry and its tax problems. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 539-89.)
- Symposium on uranium law. *Rocky mountain law review*, v. 27, June 1955, p. 375-537.

Accounting

- Blough, Carman G., editor. Mining claims and disclosure. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60-2.

MINING AND METALLURGY, ZINC**Accounting**

- Murray, A. M. Cominco operations. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 306-12.

MINISTERS

See Clergy

- MINISTER'S** federal income tax guide for the preparation of 1955 returns and 1956 estimates. Ber-green, Bernard D.

MINNESOTA. EDUCATION. DEPARTMENT OF

- Manual of instructions for uniform financial accounting for Minnesota school districts. 1952 revision. St. Paul, Minn., Department of education, April 1952. 252p.

MINNESOTA. STATE BOARD OF ACCOUNTANCY

Results of May 1955 CPA exam analyzed. *Minnesota certified public accountant*, v. 5, Nov. 1955, p. 3.

MINNESOTA. SUPREME COURT

Accountants' liability. (News report) *Journal of accountancy*, v. 100, Nov. 1955, p. 7-8.

Halladay, Henry. Accountants' liability. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 19-20.

Hans N. Gammel, appellant, v. Ernst and Ernst et al respondents, no. 36433, Supreme court of Minnesota, July 15, 1955. *North western reporter*, Nov. 9, 1955, p. 364-70.

Recent court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50-4.

MINO, FERDINAND L.

No room for dishonesty. *Horwath hotel accountant*, v. 36, Sept. 1956, p. 2-3, 6.

Questions and answers on summer resort hotel operation. *Horwath hotel accountant*, v. 36, March 1956, p. 4-5.

Replacement vs. repairs—a case study. *Horwath hotel accountant*, v. 35, April 1955, p. 4-6.

Uniform system of accounts for clubs. *New York certified public accountant*, v. 25, March 1955, p. 159-66.

Wage cost control in resort hotels. *Horwath hotel accountant*, v. 35, May 1955, p. 5-6.

MINTZ, EDWARD J.

Family financial planning. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 224-9.

MINTZ, SEYMOUR S.

How to handle sales between controlled companies or other related taxpayers to avoid loss disallowance. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 663-86.)

Outline of the tax rules, techniques, and implications of spreading compensation. *Journal of taxation*, v. 3, Aug. 1955, p. 66-73. *National public accountant*, v. 6, Jan. 1956, p. 5-10.

MINTZ, SEYMOUR S., AND MULLENS, RICHARD A.

Review of the year's developments under the 1939 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 1-41.)

MINTZ, SEYMOUR S., AND PLUMB, WILLIAM T., JR.

Dividends in kind—the thunderbolts and the new look: a postscript. *Tax law review*, v. 10, March 1955, p. 405-10.

MINUTES

See also Corporations—Minutes

MIRANDY, SAMUEL

Mahon, James J., Jr., editor. Foreign operations: subsidiary versus branch. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 85.

Stock redemptions—some current aspects. *New York certified public accountant*, v. 26, Dec. 1956, p. 724-7.

MIRROR MANUFACTURERS**Cost accounting**

Flat glass jobbers association and Mirror manufacturers association. Cost accounting manual for flat glass jobbers and mirror manufacturers. Chicago, Ill., Flat glass jobbers association, c1951. 248p.

MIRROR MANUFACTURERS ASSOCIATION

See Flat glass jobbers association and Mirror manufacturers association

MISHLER, LEONARD J.

Deductibility of legal and accounting fees incurred in tax fraud prosecutions. *Intramural law review*, v. 11, Nov. 1955, p. 65-77.

MISREPRESENTATION

See Fraud

Professional ethics

MISSIONS

Board of missions of the Methodist church. Division of national missions. Report of the treasurer at May 31, 1954. Philadelphia, Pa., Board of missions of the Methodist church, Division of national missions. 60p.

Board of missions of the Methodist church. Division of world missions. Report of the treasurer, June 1, 1953, to May 31, 1954. New York, Board of missions of the Methodist church, Division of world missions. 88p.

Christian and missionary alliance. Minutes of the general council, 1954 and annual report for 1953. New York, Christian and missionary alliance. 282p.

Christian and missionary alliance. Minutes of the general council, 1955 and annual report for 1954. New York, Christian and missionary alliance. 312p.

Accounting

Gibbs, George. Manual for mission treasurers, ed. 2. Los Angeles, Calif., Protestant Episcopal church in the Diocese of Los Angeles, November 1, 1954. 39p. plus forms.

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Resolution endorsing a proposal to make a change in the corporate name of the American institute of accountants to the American institute of certified public accountants. Oct. 20, 1956. 2 type-written pages.

MISSISSIPPI STATE BAR

Suggested basis of fee computation. *Mississippi law journal*, v. 27, Oct. 1956, p. 342-9.

MITCHELL, C. L.

Management's report to shareholders. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 17-22.

MITCHELL, CHARLES L.

Criteria of a profession. (Sixth annual Thurston award paper) (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 87-93.) *Internal auditor*, v. 13, March 1956, p. 6-11.

MITCHELL, HERBERT F.

Electronic data processing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 205-6.)

MITCHELL, JOHN H.

Net worth doctrine. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1345-74.)

MITCHELL, ROBERT A.

Estate planning in Canada. *Canadian journal of accountancy*, v. 5, Dec. 1955, p. 17-23.

MITCHELL, W. RANDLE

Effective reporting for better cost control. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1589-1602. (1955 conference proceedings)

MITCHELL, WALTER, JR.

Profits from a better calendar; a business-industry study. *Journal of calendar reform*, v. 25, March 1955, p. 11-45.

MOBILEHOME DEALERS**Accounting**

Mobilehome dealers national association. Mobilehome dealers standardized accounting system manual. Chicago, Ill., Mobilehome dealers national association (1956). 45p. and forms.

MOBILEHOME DEALERS NATIONAL ASSOCIATION

Mobilehome dealers standardized accounting system manual. Chicago, Ill., Mobilehome dealers national association (1956). 45p. and forms.

MOBILEHOME DEALERS NATIONAL ASSOCIATION—(Continued)

Park operators standardized accounting system manual. Chicago, Ill., Mobilehome dealers national association (1957?). 33p.

MOBILEHOME PARKS

See Trailer parks

MOCK, HAROLD A.

Fagerberg, Dixon, Jr., editor. Extending CPA services to management—a case study. (Practitioners forum) *Journal of accountancy*, v. 100, July 1955, p. 93-4.

MOCK COURT OF APPEALS ARGUMENT

Cleary, George E. On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 545-89.)

Gutkin, Sydney A. On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 591-612.)

MODE, ELMER B.

Elements of statistics, ed. 2. New York, Prentice-Hall, inc., c1951. 377p.

MODELS

See Patterns, drawings, models, etc.

MODERN approach to internal auditing. Association of certified and corporate accountants.

MODERN archives principles and techniques. Schellenberg, T. R.

MODERN day trade and professional associations. Chamber of commerce of the United States.

MODERN office management. Littlefield, C. L., and Peterson, R. L.

MODERN prudent investor. Curtis, Charles P.

MODERNIZING the accounting system of the medium sized bank. Lapham, J. Burnett.

MODESITT, LELAND E.

Capital gains on oil and gas transactions. *Rocky mountain law review*, v. 27, Dec. 1954, p. 39-53.

MODIFYING the calendar to meet business needs. National association of cost accountants.

MOEN, HARLAN T.

Special capital gains treatment for farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 32-45.

MOFFITT, DAVID S.

Effective reports for sound decisions. *Dun's review and modern industry*, July 1955, p. 33, 72-4, 76. Fixed cost control to permit cycle analysis. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1465-7.

MOIR, D. G.

Double taxation relief. *Accountants' magazine* (Scot.), v. 59, Oct. 1955, p. 608-19.

MOLDING**Cost accounting**

Spencer, L. G. Considering length of run in product pricing. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 819-31.

MOLINA, JULIAN BERNAL

Statement of the laws of Mexico in matters affecting business, ed. 2, rev. and enl. Washington, D.C., Pan American union, 1955. 200p.

MOLLER, GEORGE

Efficient management needs expense control. *Cost and management* (Canada), v. 30, Jan. 1956, p. 26-36.

MOLLOY, ROBERT T. A.

Ambiguous tax nature of the various costs of borrowing capital. *Tax law review*, v. 11, May 1956, p. 373-406.

MOLSON, H. deM.

New fields for the chartered accountant. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 484-90.

MOMENTOUS scheme. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 637-9.

MONAGHAN, B. A.

Corporate organizations, reorganizations, and carryovers. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 47-59.)

MONATT, SAMUEL M.

New York state tax atlas; covering New York state income taxes on individuals, partnerships and fiduciaries; residents and nonresidents; New York state unincorporated business tax; New York state business corporation franchise (income) taxes, 1954-1955. Albany, N.Y., Matthew Bender and co., inc., c1954. various paging.

MONEY, JAMES E.

Evaluation in estate tax planning. *Banking*, v. 48, Feb. 1956, p. 45, 151.

Municipal audits in the Southern states area. (Address before Southern states accountants conference, June 1955). 7 typewritten pages, plus form and bibliography. *Alabama CPA*, v. 5, July 1, 1955, p. 16-22.

Preparation of estate tax returns. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 19-29.)

MONEY

See also Cash

Foreign exchange

Coughlan, John W. Applicability of the realization principle to money claims in common dollar accounting. *Accounting review*, v. 30, Jan. 1955, p. 103-13.

Foster, Major B., and others. Money and banking, ed. 4. New York, Prentice-Hall, inc., c1953. 633p. Thomas, Luke A., Jr. Improving money management. *Cooperative accountant*, v. 8, Summer 1955, p. 29-33.

What should accountants, as accountants, do about changing money values; a symposium. *Chartered accountant in Australia*, v. 25, Feb. 1955, p. 427-55.

MONEY and banking. Foster, Major B., and others.

MONOPOLIES

See also Cartels

Competition

Holding companies and subsidiaries

Trusts—Industrial

American institute of accountants. Committee on state legislation. Does the CPA examination create a monopoly? *New York certified public accountant*, v. 26, July 1956, p. 451-3.

Stacey, Nicholas A. H. Monopoly and cartelisation trends in the accountancy profession. *Secretaries chronicle*, v. 31, March 1955, p. 145-50. *National public accountant*, v. 5, June 1955, p. 12-15, 18.

MONRAD, ERNEST E.

Power of disposition. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 693-703.

MONTEVERDE, ROBERT J.

Some notes of reservation on the use of sampling tables in auditing. *Accounting review*, v. 30, Oct. 1955, p. 582-91.

MONTEVERDE, ROBERT J., AND TRUEBLOOD, ROBERT M.

Statistical sampling methods in auditing practice—an evaluation. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 16-22.

MONTGOMERY, ROBERT H.

Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors. *Montgomery's federal taxes*, ed. 36. New York, Ronald press co., 1955. various paging.

New York state society of certified public accountants. Committee on history. Robert H. Montgomery, C.P.H.; this article deals with the lifelong hobby of the late Col. Montgomery—trees. *New York certified public accountant*, v. 25, Sept. 1955, p. 533-7.

Wilner, Paul M. Contributions of Robert H. Montgomery to auditing practice. *Accounting seminar*, v. 10, May 1956, p. 27-30.

MONTGOMERY'S federal taxes. Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors.

MONTH-END CLOSING

See Closing

MONTH-END closing in minimum time lapse. *Cost and management* (Canada), v. 29, July-Aug. 1955, p. 266-72.

MOONITZ, MAURICE

Reporting on the flow of funds. *Accounting review*, v. 31, July 1956, p. 375-85.

MOORE, A. F.

Insurance aspects of estate planning—options—small estates—term trusts. *Trusts and estates*, v. 95, July 1956, p. 616-17.

MOORE, A. MILTON

Appeal procedure under the Australian sales tax. *Canadian tax journal*, v. 3, May-June 1955, p. 192-6.

Sales taxes—why not a bold approach? *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 12-15.

MOORE, CARL L.

Should your business be taxed as a corporation? *Taxes—the tax magazine*, v. 33, April 1955, p. 258-64.

MOORE, CHARLES H.

Acceptance of government experience for C.P.A. certificate. *Bulletin* (Georgia society of certified public accountants), v. 23, April 1956, p. 4-7.

MOORE, CHARLES N., AND HUMBLE, THOMAS N.

Electronics in business management. University, Ala., University of Alabama, School of commerce and business administration, February 1956. 82p.

MOORE, FRANCIS E.

Equipment available for integrated data processing. *L.R.B. & M. journal*, v. 37, July-Sept., 1956, p. 1-13.

MOORE, FRANCIS E., joint author

See Holmes, Arthur W., and Moore, Francis E.

MOORE, FRANK D.

Shumaker, Walter A., and Longsdorf, George Foster. Cyclopedic law dictionary; defining terms and phrases of American jurisprudence, of ancient and modern common law, international law, civil law, the French and Spanish law, and other juridical systems; with an exhaustive collection of legal maxims. ed. 3, by Frank D. Moore. Chicago, Ill., Callaghan and co., 1940. 1188p.

MOORE, GORDON S.

Mahon, James J., Jr., editor. Basing estimated tax on prior year not foolproof. (Tax clinic) *Journal of accountancy*, v. 101, March 1956, p. 81.
Partners and partnerships engaged in oil and gas operations. *Texas certified public accountant*, v. 28, March 1956, p. 1, 3, 5-6.

MOORE, JAMES A., AND DOHAN, DAVID H. W.

Sales, churches, and monkeyshines. *Tax law review*, v. 11, Jan. 1956, p. 87-111.

MOORE, JAMES WILLIAM, LAUBE, WILLIAM T., AND HARRIS, ALBERT W., JR.

Bankruptcy act; explanatory comment on important amendments including approximately 100 amendments of 1952, the most important since passage of the Chandler act; fee schedules promulgated May 2, 1947, general orders in bankruptcy, official forms in bankruptcy; all as amended to August 1, 1956. Albany, N.Y., Matthew Bender and co., inc., c1956. 510p. (1956 Collier pamphlet edition)

MOORE, ROBERT W.

Filing and payment provisions. *Ohio certified public accountant*, v. 14, Winter 1955, p. 31-4.

MOORE, THOMAS A.

Uses of life insurance in estate planning. (In 1955 *Taxation and estate planning symposium*, p. 52-7.)

MOORE, VIRLYN B., JR.

Estate planning for Georgia families. (In Georgia, University of, and others. 1954 *estate planning and taxation institute*, p. 9-18.)

MOORE, WINSOR C.

Uniform gifts of securities to minors act: a consideration of its merits. (Condensed from *University of Detroit law journal*, March 1956) *Monthly digest of tax articles*, v. 6, July 1956, p. 13-25.

MOORE BUSINESS FORMS, INC.

Automated data processing; the continuous and integrated operation of data processing using automatic machines. Niagara Falls, N.Y., Moore business forms, inc. (no date). 119p.

MOORHEAD, E. J.

Annuity and life income plans offered by charitable organizations. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 157-66.

MOORHEAD, WILLIAM S., JR.

Are we so sure a non-grantor trustee is taxable in a support trust? *Journal of taxation*, v. 4, June 1956, p. 330-3.

MORDEN, G. E.

Organizing for cost reduction—a case study. *Cost and management* (Canada), v. 29, March 1955, p. 96-101.

MORE about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.

MORE about the Royal commission report. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 297-301.

MORE firms shift to natural business year. *Nation's business*, v. 43, Nov. 1955, p. 68-9.

MOREHEAD, CHARLES A.

How to save taxes in mortgage foreclosures, settlements between mortgagor and mortgagee, and related transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 1193-1218.)

MOREHEAD, CHARLES A., AND GORDON, GEORGE BYRON

How to coordinate business transactions with estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1403-27.)

MOREY, LLOYD

Fiscal reorganization in Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 2, 6.
Lloyd Morey: retired to active service. *Journal of accountancy*, v. 102, Sept. 1956, p. 8.
Municipal accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9. p. 259-73.)

New federal accounting law; and comment by J. Harold Stewart. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.

Remarks before annual meeting of American accounting association. *Accounting review*, v. 30, Jan. 1955, p. 25-6.

MOREY, LLOYD—(Continued)

Reporting for universities. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 17-18, 20.

Some questions on current discussions of federal budgeting and accounting. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 8-13.

MORGAN, ALICE B.

Investors' road map. New York, Simon and Schuster, 1956. 145p.

MORGAN, FREDERICK C.

Hospital accountant and the American association of hospital accountants. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 211-16.)

Internal control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 161-5.)

MORGAN, HUGH J., JR.

Tax aspects of corporate business purchase agreements funded with life insurance. *Vanderbilt law review*, v. 9, Feb. 1956, p. 373-88.

MORGAN-JONES, G. P.

Preparation of accounts and taxation computations from incomplete records. (In Institute of chartered accountants in England and Wales. *Summer course 1955*. p. 107-50.) *Accountant* (Eng.), v. 133, Aug. 20, 1955, p. 210-21; Aug. 27, 1955, p. 243-50.

MORISON, THOMAS L., AND KIELY, JAMES J., editors

Widening horizons for the accountant; selected readings in accounting literature. Boston, Mass., Bentley school of accounting and finance, 1956. 378p.

MORRIS, AUGUSTUS

Can present value for receivables be used to effect tax savings? *Journal of taxation*, v. 5, Aug. 1956, p. 94-5.

MORRIS, DORIS N., joint author

See Johnson, Robert E., and Morris, Doris N.

MORRIS, T. G.

Life or fiffo? long range view should decide in all tax saving considerations. *Credit and financial management*, v. 58, Dec. 1956, p. 12-13.

MORRIS, THOMAS P.

Conversion to punched card accounting. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1457-69.

MORRISON, LLOYD F.

Outsider looks at internal auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 63-74.)

MORRISSEY, LEONARD E.

Variable annuity—will it yield more dollars for retirement? Hanover, N.H., Dartmouth College, Amos Tuck school, c1955. 16p.

MORROW, GLENN D.

State constitutional limitations of the taxing authority of state legislatures. *National tax journal*, v. 9, June 1956, p. 126-33.

MORROW, IAN T.

Effective use of management accounting. *Accountant* (Eng.), v. 134, Jan. 21, 1956, p. 60-4.

MORS, WALLACE P.

Western reserve university. Bureau of business research. Small loan laws, by Wallace P. Mors. Cleveland, Ohio, Western reserve university, c1955. 32p.

MORSE, BARNARD A.

Court and commission decisions re: depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 227-44.)

Recent developments in depreciation practices in California. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 280-9.)

MORSE, ELLSWORTH H., JR.

Communication of audit findings. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 17-27.

MORSE, HOWARD NEWCOMB

Differences in legal effect between accelerating and terminating a trust. (Condensed from *Chicago bar record*, January 1956) *Monthly digest of tax articles*, v. 6, Feb. 1956, p. 64-7.

MORTALITY

Bizley, M. T. L. Do accountants die young? New pension funds and mortality investigations. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 419-21.

Reich, Marion R. Do accountants die young? *Journal of accountancy*, v. 101, June 1956, p. 49-51.

MORTGAGE loan accounting. (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 134-52.)

MORTGAGES

Atlas, Martin. Mortgages. (In his *Tax aspects of real estate transactions*. c1955. p. 31-53.)

Hightower, Dwight and Schmidt, Lajos. Tax incentive for individual foreign investment. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 7-15.

Hughes, Joseph E. Mortgage servicing income and taxation. *Banking*, v. 48, Nov. 1955, p. 42-3.

Lasser, J. K., tax institute. Tax problems with mortgages. (In its *Lasser's tax planning for real estate*. 1955. p. 296-307.)

Launer, E. J. Appraising for mortgage purposes. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 91-101.)

Lurie, Alvin D. Causes and effects of a negative basis in mortgage transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1219-42.)

Morehead, Charles A. How to save taxes in mortgage foreclosures, settlements between mortgagor and mortgagee, and related transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1193-1218.)

Schlesinger, Norman E. Mortgage foreclosures by savings institutions. *Taxes—the tax magazine*, v. 33, March 1955, p. 221-4.

Accounting

McLaughlin, W. E. Accounting for bank mortgages. *Canadian chartered accountant*, v. 68, May 1956, p. 387-91.

Mason, Perry, Stenberg, George B., and Niven, William. Accounting for mortgages. (In their *Elementary accounting*. ed. 2. 1956. p. 484-7.)

Mortgage loan accounting. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 53-62.) (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 134-52.)

Auditing

Severns, W. E. Control of mortgages and installment loans. *Auditgram*, v. 31, Jan. 1955, p. 31-3, 36-8.

MORTON, FORREST L.

Annuities in estate planning. (Condensed from *Spectator*, June 1955.) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 39-42.

Income tax on deferred annuities. (Condensed from *Spectator*, Oct. 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 48-50.

New annuity rule. (Condensed from *Spectator*, Nov. 1954) *Monthly digest of tax articles*, v. 5, Jan. 1955, p. 43-6.

Short term trusts. (Condensed from the *Spectator*, May 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 12-15.

MORTON, HERBERT C.

Living with the antitrust laws. Hanover, N. H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.

MORTON, NEWTON, AND MOSSMAN, FRANK H.

Industrial traffic management. New York, Ronald press co., c1954. 558p.

MORTUARIES

See Undertakers

MOSCA, WILLIAM F.

Federal income tax—a brief explanation. *Transcript*, v. 12, June 1955, p. 1, 6-7.

MOSCARELLO, LOUIS C.

Revolving credit—Pandora's box or pot of gold?—the C.P.A.'s point of view. *Retail control*, v. 25, Oct. 1956, p. 14-22.

MOSER, RICHARD G.

Charitable gifts to foundations. (In New York university. *Institute on federal taxation*. (thirteenth annual institute). 1955. p. 223-32.)

Gifts to charities: assignments, future gifts. (In New York university. *Institute on federal taxation*. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 121-30.)

How to measure the holding period. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 968-77.)

Using a group of employers as a unit in pension planning. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1143-52.)

MOSLEY, J. E.

Ford's latest model. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 24.

MOSS, ARTHUR H.

How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.

MOSSMAN, FRANK H., joint author

See Morton, Newton and Mossman, Frank H.

MOSTELLER, L. KARLTON

Income taxation: administration procedures. *American bar association journal*, v. 42, Dec. 1956, p. 1119-22.

MOTELS

See Tourist courts and motels

MOTHERSHEAD, B. S.

Accounting problems in the oil and gas industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

MOTION and time study. Niebel, Benjamin W.**MOTION PICTURE INDUSTRY**

See Moving picture industry

MOTION STUDY

See Time and motion study

MOTOR BUSES

Conroy, Robert G. Leased vs. purchased transportation equipment—cost considerations. *New York certified public accountant*, v. 26, June 1956, p. 356-63.

Safane, Milton D. Leased vs. purchased transportation equipment—tax considerations. *New York certified public accountant*, v. 26, June 1956, p. 351-5.

Accounting

United States. Interstate commerce commission. Uniform system of accounts for Class I common and contract motor carriers of passengers; prescribed by the Interstate commerce commission in accordance with Part II of the Interstate

commerce act. Issue of 1955, revised to July 1, 1955. Washington, D.C., Government printing office, 1955. 86p.

MOTOR CARRIERS

See Automobiles
Motor buses
Motor freight terminals
Motor transportation
Motor truck manufacturers
Taxicabs
Trucking

MOTOR COURTS

See Tourist courts and motels

MOTOR TRANSPORTATION

Conroy, Robert G. Leased vs. purchased transportation equipment—cost considerations. *New York certified public accountant*, v. 26, June 1956, p. 356-63.

Safane, Milton D. Leased vs. purchased transportation equipment—tax considerations. *New York certified public accountant*, v. 26, June 1956, p. 351-5.

Taff, Charles A. Commercial motor transportation. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1955. 673p.

Accounting

Allied van lines, inc. Uniform classification of agents' accounts recommended by accounting committee, February 1947. Broadview, Ill., Allied van lines, inc. 17p.

Ransome, W. M. Passenger revenue accounting for a transit company. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 634-43.

Rosenberg, Milton. Accounting for a motor carrier's accounts receivable. *New York certified public accountant*, v. 25, Nov. 1955, p. 634-5.

Taff, Charles A. Organization and operation of a motor carrier. (In his *Commercial motor transportation*. rev. ed. 1955. p. 224-73.)

Cost accounting

Culverwell, G. A. Road haulage costing for freight charges. *Cost accountant* (Eng.), v. 34, July 1955, p. 49-55.

Van Sickle, Clarence L. Monar motor transport company—Developing a system procedure for cost analysis and profit planning in relation to interstate commerce commission's uniform system of accounts. (In his *Cases in cost accounting*. 1955. p. 344-57.)

Costs

Roberts, Merrill J. Some aspects of motor carrier costs: firm size, efficiency, and financial health. *Land economics*, v. 32, Aug. 1956, p. 228-38.

Statistics

Accounting corporation of America. Other transportation (bus-truck-ambulance). (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 90.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 90.)

Taxation

Marsh, James M. Interstate commerce: state taxation of motor carriers. *American bar association journal*, v. 41, July 1955, p. 603-6.

MOTOR TRUCKS

See Motor transportation
Trucking

MOTOR VEHICLES

See Automobiles
Motor buses
Motor transportation
Taxicabs
Trucking

Taxation

Ross, William D. Incremental method of allocating highway costs as a basis for motor vehicle taxation. *National tax journal*, v. 8, June 1955, p. 201-8.

MOTORS

See Engines

MOTZ, CHARLES S.

Insurance in estate planning. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 127-43.)

MOVING A BUSINESS

See Industry—Decentralization
Plant location

MOVING AND STORAGE

See Motor transportation
Trucking
Warehouses

MOVING COSTS

See Transportation—Costs

MOVING PICTURE INDUSTRY**Accounting**

Lewis, F. R. L. Accounting procedures 'on location'; finance and management in the film industry. *Accountant* (Eng.), v. 135, Aug. 4, 1956, p. 103-6.

Taxation

Taubman, Joseph. Motion picture co-production deals and theatrical business organization. *Tax law review*, v. 11, Jan. 1956, p. 113-36; March 1956, p. 303-12.

MOVING PICTURE THEATERS

See also Theaters

Accounting

Neuner, John J. W., and Neuner, Ulrich J. Motion picture theatre accounting. (In their *Accounting systems*, ed. 2. 1955. p. 468-72.)

MOVING up in business—a look at managerial accounting. Controllers institute of America.

MOVING VANS

See Motor transportation
Trucking

MOYER, C. A.

Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 33-42.
Relationship of audit programs to audit techniques. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 2. p. 139-46.)
Trends in presentation of financial statements and reports. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955. p. 427-52.)

MR. HUMPHREY'S courageous tax philosophy. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 29-30.

MUENZE, ARTHUR K.

Modern calendar for our modern economy. *Illinois certified public accountant*, v. 18, Spring 1956, p. 11-14.

MUIR, A.

Estimation of marginal costs. *Cost accountant* (Eng.), v. 35, Aug. 1956, p. 91-4.

MULCAHY, GERTRUDE

Accounting research; a department. See issues of *Canadian chartered accountant*, beginning with Jan. 1955.
Closer look at the final examination results. *Canadian chartered accountant*, v. 66, June 1955, p. 375-80.

MULCAHY, GERTRUDE AND MACPHERSON, L. G.

Reliance upon the work of other auditors. *Canadian chartered accountant*, v. 66, May 1955, p. 309-18.

MULLENS, RICHARD A., joint author

See Mintz, Seymour S., and Mullens, Richard A.

MULLIN, PAT

Challenge on tax item, by Pat Mullin;—And reply, by Robert S. Holzman. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 19-20.

MULLINS, EUGENE R.

Fagerberg, Dixon, Jr., editor. CPA firm moves, and having moved, writes in. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75-6.

MULTIPLE management. McCormick, Charles P.

MULTIPLE TAXATION

See Taxation—International double
Taxation, United States—Double

MUNICIPAL

See also Hospitals
Institutions
Libraries
Sewerage
Waterworks

Manvel, Allen D. Practical uses of national statistical data of state and local governments. *Municipal finance*, v. 29, Aug. 1956, p. 8-13.

Municipal finance officers association of the United States and Canada. Pay roll practices of local governments in the United States and Canada. Chicago, Ill. Municipal finance officers association of the United States and Canada, September 16, 1955. 10p. (*Special bulletin 1955F*)

Ruddell, Richard. Records of government and business. *Municipal finance*, v. 28, Aug. 1955, p. 10-15.

Accounting

Aex, Robert P. Modern administrative uses of financial reports. *Municipal finance*, v. 29, Aug. 1956, p. 4-7.

Crossley, E. Lynn. General principles and standards in governmental accounting. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 35-49.)

Danby, E. A. Modern billing procedures. *Municipal finance*, v. 29, Aug. 1956, p. 46-8.

Governmental and institutional accounting. (In *Accountants' handbook*, ed. 4. 1956. Sec. 25. p. 1-83.)

Homer, Porter W. Program accounting and reporting. *Municipal finance*, v. 28, Nov. 1955, p. 83-6.

Hoover, A. O. Joint billing for municipal services. *Municipal finance*, v. 27, Feb. 1955, p. 117, 120-3.

International city managers' association. Municipal accounting. (In its *Municipal finance administration*, ed. 5. 1955. p. 144-73.)

Kohler, Eric L., and Wright, Howard W. Local government accounting: Funds. (In their *Accounting in the federal government*, 1956. p. 16-68.)

McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.

Mikesell, R. M. Governmental accounting. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1956. 738p.

Morey, Lloyd. Municipal accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9. p. 259-73.)

Municipal management company. Classification of accounts for municipal authorities (water and sewer). Philadelphia, Pa., Municipal management co. various paging.

Muntz, Ralph W. Financial administration and organization in Cleveland with special emphasis upon centralized accounting. *Municipal finance*, v. 28, May 1956, p. 141-9.

MUNICIPAL—Accounting—(Continued)

- North Carolina, University of. Institute of government. Explanation of budgetary and accounting procedures prescribed by the new municipal fiscal control act. *Local finance bulletin, Municipal finance bulletin no. 1* (University of North Carolina), May 1955. 23 mimeo. pages.
- Simpson, W. W. Municipal accounting. *General accountant* (Canada), May-June 1955, p. 14-21.
- South Dakota, University of. Business research bureau. Municipal accounting systems. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 46-58.)
- Tenner, Irving. Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 231-316.)
- Tenner, Irving. Meaning of uniform accounting. *Municipal finance*, v. 29, Aug. 1956, p. 49-52.
- Tenner, Irving. Municipal and governmental accounting. ed. 3. New York, Prentice-Hall, inc., 1955. 569p.
- Tenner, Irving. Use of depreciation in governmental accounting. *Municipal finance*, v. 28, Aug. 1955, p. 15-18.
- Texas, University of. Institute of public affairs. Proceedings of the first governmental accounting and finance institute, May 1955, Austin, Texas, University of Texas, 1955. 146p.
- Texas, University of. Institute of public affairs. Proceedings of the second Governmental accounting and finance institute, July 2-3, 1956, Austin, Texas, University of Texas, 1956. 86p.
- Zlatkovich, C. T. Engaging independent public accountants. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance Institute*, May 1955. p. 87-98.)

—Great Britain

- Institute of municipal treasurers and accountants. Form of published accounts of local authorities; recommended by the Institute council for adoption by local authorities. London, Institute of municipal treasurers and accountants, May 1955. 175p.

Auditing

- American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Competitive bidding for audit services to governmental agencies; joint statement. Chicago, Ill., Municipal finance officers association, April 16, 1955. 2p. (*Special bulletin 1955B*)
- American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Joint statement on competitive bidding for audit services to governmental agencies. New York, American institute of accountants, 1955. 2p. *Journal of accountancy*, v. 99, May 1955, p. 22, 24. *New York certified public accountant*, v. 25, May 1955, p. 310-11. *Bulletin* (Georgia society of certified public accountants), v. 22, May 1955, p. 1, 3.
- Beights, David Miers. Municipal auditing standards. *Accounting review*, v. 30, July 1955, p. 421-7.
- Beights, David Miers. Municipal auditing standards can be improved. (Address presented at the Central Florida chapters, Florida institute of certified public accountants, Orlando, Florida, August 20, 1953) 8 typewritten pages.
- Crowley, John C. Post-audit the city's business. *California certified public accountant*, v. 23, Nov. 1955, p. 16-19.
- Hamilton, W. G. Relationship of the independent auditor to the municipality. *Municipal finance*, v. 28, Aug. 1955, p. 18-24.
- Illinois. Auditor of public accounts. Guide to municipal audit procedure under Illinois law. Springfield, Ill., Division of municipal audits, December 28, 1956. 11p. (*Bulletin no. 3*)
- Illinois. Auditor of public accounts. Illinois municipal auditing law of 1953; initial problems in the administration of the act, especially section 5. Springfield, Ill., Division of municipal audits, November 15, 1956. 7p. (*Bulletin no. 2*)

- Kolb, Allison R. Louisiana municipal audit law. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 90-4.)
- McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.
- Mauritz, E. Waldo. Selection of the independent municipal auditor. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 16, 1956. 4p. (*Special bulletin 1956F*)
- Mikesell, R. M. Governmental auditing and reporting. (In his *Governmental accounting*. rev. ed. 1956. p. 637-67.)
- Money, James E. Municipal audits in the Southern states area. (Address before Southern states accountants conference, June 1955) 7 typewritten pages, plus form and bibliography. *Alabama CPA*, v. 5, July 1, 1955, p. 16-22.
- Municipal advisory council of Texas. Minimum requirements for municipal audit reports involving revenue bonds. Austin, Texas, Municipal advisory council of Texas, 1956. not paged.
- Rhode Island. Committee on minimum standards for audits of cities and towns in R.I. Minimum standards for audits of cities and towns in R.I., approved May 25, 1956. Providence, R.I., Committee on minimum standards for audits of cities and towns in R.I., 1956. 3 typewritten pages.
- Schlosser, C. J. Experience under the Illinois municipal auditing law. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 45-8.
- Tenner, Irving. Auditing and financial reporting. (In his *Municipal and governmental accounting*. ed. 3. 1955. p. 304-19.)
- Warner, Robert S. Audit practices of California cities. *California certified public accountant*, v. 22, Feb. 1955, p. 12-15.

Budgeting

See Budgets, Municipal

Commission form of government

- Miller, Charles J. Financial administration and organization in Trenton. *Municipal finance*, v. 28, May 1956, p. 150-5.

Cost accounting

- Brighton, Gerald D. Application of cost accounting to budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, December 1949. 8p. (*Special bulletin 1949D*)
- Ellman, Victor A. Equipment cost accounting. *Municipal finance*, v. 29, Aug. 1956, p. 14-17.
- Harris, Walter O. Municipal public works cost accounting manual. Chicago, Ill., Public administration service, c1955. 97p.
- International city managers' association. Cost accounting. (In its *Municipal finance administration*. ed. 5. 1955. p. 174-91.)
- Mikesell, R. M. Unit cost accounting for government. (In his *Governmental accounting*. rev. ed. 1956. p. 605-36.)

Council-manager form of government

- Shaw, George N. Financial administration and organization in Miami. *Municipal finance*, v. 28, May 1956, p. 156-61.

Finance

- Blank, David M. Role of the real property tax in municipal finance. *National tax journal*, v. 7, Dec. 1954, p. 319-26.
- Cashman, John J. Advantages of a centralized finance organization. *Municipal finance*, v. 29, Aug. 1956, p. 60-2.
- Cashman, John J. Financial administration and organization in Providence. *Municipal finance*, v. 28, May 1956, p. 161-8.
- International city managers' association. Municipal finance administration. ed. 5. Chicago, Ill., International city managers' association, 1955. 461p.
- International city managers' association. Municipal year book 1956; the authoritative resume of activities and statistical data of American cities, edited by Clarence E. Ridley and others. Chicago, Ill., International city managers' association, c1956. 582p.

MUNICIPAL—Finance—(Continued)

- Jones, Martin P. Long-term financial planning. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1948. 4p. (*Special bulletin 1948C*)
- McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.
- Metropolitan area financial problems. *Municipal finance*, v. 29, Nov. 1956, p. 67-112.
- Miller, Charles J. Financial administration and organization in Trenton. *Municipal finance*, v. 28, May 1956, p. 150-5.
- Muntz, Ralph W. Financial administration and organization in Cleveland with special emphasis upon centralized accounting. *Municipal finance*, v. 28, May 1956, p. 141-9.
- Northrop, Vernon D. Municipal debt management in the United States. *Municipal finance*, v. 28, Aug. 1955, p. 39-47.
- Shaw, George N. Financial administration and organization in Miami. *Municipal finance*, v. 28, May 1956, p. 156-61.
- Tax institute, inc. Financing metropolitan government; a symposium. Princeton, N.J., Tax institute, inc., 1955. 295p.
- Texas, University of. Institute of public affairs. Proceedings of the first governmental accounting and finance institute, May 1955. Austin, Texas, University of Texas, 1955. 146p.
- Texas, University of. Institute of public affairs. Proceedings of the second governmental accounting and finance institute, July 2-3, 1956. Austin, Texas, University of Texas, 1956. 86p.
- Trimble, John T. Revenue bond financing. *Municipal finance*, v. 28, Aug. 1955, p. 52-60.
- Weinberg, A. A. Current issues affecting municipal finance administration. *Municipal finance*, v. 28, Aug. 1955, p. 3-9.

Canada

- Goldenburg, H. Carl. Municipal finance and taxation—problems and prospects. *Canadian tax journal*, v. 4, May-June 1956, p. 158-65.
- Orr, W. A. Municipal debt management in Canada. *Municipal finance*, v. 28, Aug. 1955, p. 33-8.

Government

- International city managers' association. Municipal year book, 1956; the authoritative resume of activities and statistical data of American cities, edited by Clarence E. Ridley and others. Chicago, Ill., International city managers' association, c1956. 582p.

Mayor-council form of government

- Cashman, John J. Financial administration and organization in Providence. *Municipal finance*, v. 28, May 1956, p. 161-8.

Purchasing

- Cunningham, Joseph M. Purchasing procedure for local governments. New York, Govforms co., c1955. not paged. (*Publication no. 10*)

Reports and statements

- Aex, Robert P. Modern administrative uses of financial reports. *Municipal finance*, v. 29, Aug. 1956, p. 4-7.
- International city managers' association. Financial reporting. (In its *municipal finance administration*. ed. 5. 1955. p. 192-216.)

Statistics

- International city managers' association. Municipal year book, 1956; the authoritative resume of activities and statistical data of American cities, edited by Clarence E. Ridley and others. Chicago, Ill., International city managers' association, c1956. 582p.

MUNICIPAL ADVISORY COUNCIL OF TEXAS

- Minimum requirements for municipal audit reports involving revenue bonds. Austin, Texas, Municipal advisory council of Texas, 1956. not paged.

MUNICIPAL and governmental accounting. Tenner, Irving.

MUNICIPAL audits in the Southern states area. Money, James E.

MUNICIPAL AUTHORITIES

See Public authorities

MUNICIPAL BONDS

See Bonds, Municipal

MUNICIPAL BUDGETS

See Budgets, Municipal

MUNICIPAL finance administration. International city managers' association.

MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA

- Administrative uses of performance budgets. Chicago, Ill., Municipal finance officers association of the United States and Canada, November 1, 1954. 15p. (*Accounting publication series no. 11-3*)
- Brighton, Gerald D. Application of cost accounting to budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, December 1949. 8p. (*Special bulletin 1949D*)
- Budgeting with special reference to capital budgeting. Chicago, Ill., Municipal finance officers association of the United States and Canada, December 1, 1956. 4p. (*Special bulletin 1956H*)
- Federal tax considerations in retirement system operations, by Edward S. Gibala. Chicago, Ill., Municipal finance officers association of the United States and Canada, August 16, 1956. 20p. (*Special bulletin 1956C*)
- Jones, Martin P. Long-term financial planning. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1948. 4p. (*Special bulletin 1948C*)
- Mauritz, E. Waldo. Selection of the independent municipal auditor. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 16, 1956. 4p. (*Special bulletin 1956F*)
- Pay roll practices of local governments in the United States and Canada. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 16, 1955. 10p. (*Special bulletin 1955F*)
- Performance budgeting for hospitals and health departments, by Daniel Klepak. Chicago, Ill., Municipal finance officers association, June 1, 1956. 12p. (*Accounting publication series no. 11-6*)
- Performance budgeting for libraries. Chicago, Ill., Municipal finance officers association of the United States and Canada, November 1, 1954. 12p. (*Accounting publication series no. 11-4*)
- Sindelar, N. J. Preparing the bond prospectus. Chicago, Ill., Municipal finance officers association of the United States and Canada, July 1955. 4p. (*Special bulletin 1955D*)
- Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)
- Strobel, Orlando N. Internal auditing. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1, 1956. 4p. (*Special bulletin 1956E*)
- Use of facsimile signatures and seals by governmental units in the United States and Canada. Chicago, Ill., Municipal finance officers association of the United States and Canada, October 16, 1956. 7p. (*Special bulletin 1956G*)

General committee on accounting

- American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Joint statement on competitive bidding for audit services to governmental agencies. New York, American institute of accountants, 1955. 2p. *Journal of accountancy*, v. 99, May 1955, p. 22, 24. *New York certified public accountant*, v. 25, May 1955, p. 310-11. *Bulletin* (Georgia society of certified public accountants), v. 22, May 1955, p. 1, 3.

- MUNICIPAL** golf course—organizing and operating guide. National golf foundation, inc.
- MUNICIPAL** income tax. Sigafos, Robert A.
- MUNICIPAL MANAGEMENT COMPANY**
Classification of accounts for municipal authorities (water and sewer). Philadelphia, Pa., Municipal management co. various paging.
- MUNICIPAL** public works cost accounting manual. Harris, Walter O.
- MUNICIPAL TAXATION**
See Taxation, United States—Municipal
- MUNICIPAL** year book, 1956. International city managers' association.
- MUNSCHÉ, RICHARD C.**
Need for an international business corporation concept. *Taxes—the tax magazine*, v. 33, July 1955, p. 487-93.
Tax management problems of foreign income. (In International management association. *Planning overseas operations*, c1956, p. 42-55.)
- MUNTZ, RALPH W.**
Financial administration and organization in Cleveland with special emphasis upon centralized accounting. *Municipal finance*, v. 28, May 1956, p. 141-9.
- MURCHISON, WALLACE C.**
Partnerships under the new revenue code. *North Carolina law review*, v. 33, Feb. 1955, p. 231-49.
- MURPHEY, RICHARD R., JR.**
Income taxation of exempt farmers' cooperatives. *Ohio state law journal*, v. 17, Winter 1956, p. 58-74.
- MURPHY, A. THOMAS**
Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 134-46.)
- MURPHY, J. A.**
How an airline uses its operating statistics. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 415-24.
- MURPHY, JOSEPH HAWLEY**
Dividend equivalency—the end of the beginning? *Tax law review*, v. 10, Jan. 1955, p. 213-26.
Federal tax treatment of annuities. *University of Pittsburgh law review*, v. 16, Summer 1955, p. 311-28.
How to use antenuptial agreements in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 47-65.)
Lawyer and the accountant in federal tax picture. *New York state bar bulletin*, v. 27, Oct. 1955, p. 364-9.
Net worth and tax evasion. *New York state bar bulletin*, v. 28, Oct. 1956, p. 352-5.
New York state income tax practice and procedure. *New York state bar bulletin*, v. 27, Dec. 1955, p. 442-6.
Sales by a fiduciary. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 1137-45.)
Tax problems in divorce. (Condensed from *Practical lawyer*, March 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 11-17.
- MURPHY, JOSEPH HAWLEY**, joint author
See Glazier, Louis J., Kossar, Bernard R., and Murphy, Joseph Hawley
- MURPHY, MARY E.**
Accounting trends in the United States. *Accountants' journal* (N.Z.), v. 34, April 1956, p. 334-7.
American professional commentary. *Accountants' journal* (N.Z.), v. 35, Oct. 1956, p. 92-3.
American professor's month in New Zealand. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 234-8.
- Centenary of the Scottish institute of chartered accountants. *Accounting review*, v. 30, July 1955, p. 455-62.
Experimentation with financial statements. *Chartered accountant in Australia*, v. 25, Nov. 1954, p. 274-83.
Final report of the British royal commission on taxation. *Tax policy*, v. 22, June-July 1955, p. 3-16.
Professional accountancy in the world's four corners. *South African accountant*, v. 2, Sept. 1955, p. 122-5; Dec. 1955; p. 183-91. v. 3, March 1956, p. 17-23; June 1956, p. 66-71; Sept. 1956, p. 115-21.
Recent research in British accounting history. *Business history review*, v. 29, Sept. 1955, p. 263-76.
Role of management sciences in underdeveloped countries. (Paper given before Institute of management sciences, October 19, 1956) 17 mimeo. pages.
- MURPHY, RICHARD E., JR.**, joint author
See Naylor, Emory S., Jr., and Murphy, Richard E., Jr.
- MURPHY, ROBERT B. L.**
Survivor purchase stock agreements. *Practical lawyer*, v. 1, Nov. 1955, p. 44-56.
- MURPHY, ROBERT W.**
Corporate divisions vs. subsidiaries. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 83-92.
- MURRAY, A. M.**
Cominco operations. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 306-12.
- MURRAY, EDWARDS B.**
Approach to procurement audits. *Internal auditor*, v. 13, Sept. 1956, p. 6-14.
- MURRAY, JAMES E.**
Employee welfare funds; letters from James E. Murray and Nelson H. Cruikshank. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25.
- MURRAY, STANLEY B.**
Measurement and control of distribution costs. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*, c1955, p. 53-64.)
- MURRAY, WILLIAM E.**
Income taxation of short-term and controlled trusts. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 497-534.)
1954 revenue code: Taxation of trusts and estates. *American bar association journal*, v. 42, March 1956, p. 244-7, 292.
- MURRAY, WILLIAM K.**
Income taxation of trusts and estates. (In Alabama. University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*, p. 25-32.)
- MURRELL, ELMO**
How we take purchase-related costs to products. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 540-2.
- MUSHKIN, SELMA J.**
Distribution of federal taxes among the states. *National tax journal*, v. 9, June 1956, p. 148-65.
Fiscal status of old-age and survivors insurance programs in the United States. *National tax journal*, v. 8, June 1955, p. 149-70.
- MUSHKIN, SELMA J. AND BOOTH, PHILIP**
Financing of unemployment, cash sickness and workmen's compensation insurance. *National tax journal*, v. 9, Sept. 1956, p. 203-31.
- MUSIC STORES**
Statistics
Accounting corporation of America. Music stores. (In its *Mail-me-Monday barometer of small busi-*

MUSIC STORES—Statistics—(Continued)

ness. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)

MUSICA, PHILIP

Shaplen, Robert. Annals of crime—the metamorphosis of Philip Musica. *New Yorker*, v. 31, Oct. 22, 1955, Oct. 29, 1955.

MUSSELMAN, ROBERT M., editor

Taxation of partnerships; a department. See issues of *Journal of taxation* beginning with January 1955.

MUTTON, A. R.

Comment on accounting and economic concepts. *Australian accountant*, v. 25, May 1955, p. 192-4.

MUTUAL FUNDS

See Funds—Mutual
Investment companies and trusts

MUTUEL TAXES

See Race tracks—Taxation

MYERS, CHARLES A., joint author

See Pigors, Paul and Myers, Charles A.

MYERS, EUGENE A., joint author

See Stout, Randall S., and Myers, Eugene A.

MYERS, GLYN W.

Hospital budgeting under government health insurance. *Canadian chartered accountant*, v. 68, May 1956, p. 373-83.

MYERS, JOHN H.

Accelerated amortization of defense facilities in annual reports. *Journal of accountancy*, v. 99, Feb. 1955, p. 52-5.

Annual reports to employees. *New York certified public accountant*, v. 26, Feb. 1956, p. 100-2.

Comment on Cohen's article with reply by Albert H. Cohen. *Journal of accountancy*, v. 99, Jan. 1955, p. 26.

Inventory disclosure in annual reports. *Journal of accountancy*, v. 100, July 1955, p. 42-5.

MYERS, LAURENCE W.

New York state society of certified public accountants. Committee on history. Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.

MYERS, MAX

Large gains from small returns. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 23.

MYLANDER, WILLIAM H.

Management by executive committee. *Harvard business review*, v. 33, May-June 1955, p. 51-8.

MYLES, JOSEPH F.

Pension plans—group annuity or trust fund; the trusted method. *Banking*, v. 47, May 1955, p. 46, 123; June 1955, p. 86, 88.

NABORS, EUGENE A.

Louisiana trusts as business operating devices. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 313-43.)

NADLER, MARCUS

Foster, Major B., and others. Money and banking. ed. 4. New York, Prentice-Hall, inc., c1953. 633p.

NAGATANI, G.

Observations of a Japanese auditor. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 27-30.

NAGER, PHILIP

Use "Holmes law" on financial statements—results: "Elementary, my dear Watson!" *Credit executive*, v. 49, Feb. 1956, p. 8-11.

NAME PAPER

See Paper (Accountants)

NANCE, WILLIS D.

Taxation of trust income to grantors and others as substantial owners of the property. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 899-909. (University of Chicago—8th annual Federal tax conference)

NARCISO, ARSENIO D.

Conservatism: a danger to sharp measurement of financial data? *Accountants' journal* (P.I.), v. 5, March 1955, p. 19-22.

NASH, ARTHUR L.

Appraisal of audits for credit purposes. *Journal of accountancy*, v. 101, June 1956, p. 44-8.

Combination which will open almost any vault! *Bulletin of the Robert Morris associates*, v. 39, Dec. 1956, p. 100-8.

How to get money out of a bank—legally, that is. *Credit executive*, v. 49, October 1956, p. 16-18, 25-26.

NASH, ARTHUR P., AND HALPERN, STEPHEN J.

Starting a practice. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 26.

NASH, R. ELMO

Hotel accounting of tomorrow. *Transcript*, v. 13, March 1956, p. 3, 8.

NASH, RALPH C., JR.

Regulation of proxy contests by the SEC: the 1956 amendments to Regulation X-14. *George Washington law review*, v. 24, June 1956, p. 687-704.

NASH standard accounting system manual. American motors corporation.**NATHAN, ROBERT B., joint author**

See Pennish, John S., and Nathan, Robert B.

NATIONAL ACCOUNTING

See Government—Accounting

NATIONAL APARTMENT OWNERS ASSOCIATION

Proposed uniform system of accounts for apartment buildings, prepared by Horwath and Horwath. Washington, D.C., National apartment owners association (195?). 10 mimeo. pages plus statements.

NATIONAL APPLIANCE AND RADIO-TV DEALERS ASSOCIATION

1953 costs-of-doing-business survey; 8th annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 9p.

1954 costs-of-doing-business survey; ninth annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, 1955. 12p.

Uniform system of accounting for the appliance dealer. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 51p.

NATIONAL ASSOCIATION OF BANK AUDITORS AND COMPTROLLERS

Audit counseling service; manual for counselors. Chicago, Ill., National association of bank auditors and comptrollers (1956). 44p.

Audit schedule control book. Chicago, Ill., National association of bank auditors and comptrollers, c1949. 16p.

Audit schedule for smaller savings banks. Chicago, Ill., National association of bank auditors and comptrollers, c1952. 27p.

Your bank and armed robbery. Chicago, Ill., National association of bank auditors and comptrollers, c1956. 23p.

NATIONAL ASSOCIATION OF BUILDING OWNERS AND MANAGERS

1953 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building

NATIONAL ASSOCIATION OF BUILDING OWNERS AND MANAGERS—(Continued)

- owners and managers, c1954. 48p.
 1954 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building owners and managers, c1955. 48p.
 1955 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building owners and managers, c1956. 51p.

NATIONAL ASSOCIATION OF COST ACCOUNTANTS

- Accounting for intra-company transfers. New York, National association of cost accountants, June 1, 1956. 48p. (*Research series no. 30*)
 Accounting for research and development costs. *N.A.C.A. bulletin*, v. 36, section 3, June 1955, p. 1373-1437. (*Research series no. 29*)
 Accounting practice reports
 No. 1—Controlling and accounting for supplies
 No. 2—Planning, controlling and accounting for maintenance
 No. 3—Modifying the calendar to meet business needs
 Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins 10, 17 and 18*)
 Analysis of non-manufacturing costs for managerial decisions. New York, National association of cost accountants (1956). 96p. (*Research series bulletins 19, 20 and 21*)
 Annual report for the fiscal year ending June 30, 1955. *N.A.C.A. bulletin*, v. 37, section 3, Nov. 1955, p. 427-54.
 Annual report 1955-1956. *N.A.C.A. bulletin*, v. 38, section 3, Nov. 1956, p. 463-90.
 Controlling and accounting for supplies; a summary of practice. New York, National association of cost accountants, June 1955. 32p. (*Accounting practice report, no. 1*)
 Modifying the calendar to meet business needs; a summary of practice. New York, National association of cost accountants, June 1956. 23p. (*Accounting practice report, no. 3*)
 1955 conference proceedings; addresses presented at New York, June 1955. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1563-1620; section 3, Aug. 1955, p. 1738-76; v. 37, section 3, Sept. 1955, p. 123-84.
 1956 conference proceedings; addresses delivered at the Conrad Hilton hotel, Chicago, Ill., June 1956. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1407-39; section 3, Aug. 1956, p. 1563-88; v. 38, section 3, Sept. 1956, p. 123-83; section 3, Oct. 1956, p. 307-40.
 Planning, controlling and accounting for maintenance; a summary of practice. New York, National association of cost accountants, November 1955. 27p. (*Accounting practice report, no. 2*)
 Research series.
 No. 29—Accounting for research and development costs.
 No. 30—Accounting for intra-company transfers.

—Denver chapter

- Colorado, University of, and others. Proceedings of the second annual Institute of accounting, May 6, 1955. Boulder, Colo., University of Colorado. 104p.

NATIONAL ASSOCIATION OF CREDIT MEN
Credit manual of commercial laws, 1956. New York, National association of credit men, c1955. 676p.**NATIONAL ASSOCIATION OF ELECTRICAL DISTRIBUTORS**

- Revised uniform accounting system for general line wholesalers of electrical apparatus, supplies and appliances as distinguished from electrical specialty appliance distributors. New York, National association of electrical distributors, October 1, 1955. 22p. (*Information bulletin no. 769—superseding Bulletin no. 714*)

NATIONAL ASSOCIATION OF FROZEN FOOD PACKERS

- Cost accounting manual for frozen food packers. Washington, D.C., National association of frozen food packers, 1954. 84p.

NATIONAL ASSOCIATION OF HOSIERY MANUFACTURERS

- Simplified method of figuring costs for men's and children's seamless hosiery manufacturers. New York, National association of hosiery manufacturers (1951). 28p.
 Simplified method of figuring costs for women's full-fashioned and seamless hosiery manufacturers. New York, National association of hosiery manufacturers, c1953. 24p.

NATIONAL ASSOCIATION OF MANUFACTURERS

- Chommie, John C. NAM tax program: "What is good for General Bullmoose is good for the country." *Dickinson law review*, v. 60, Jan. 1956, p. 155-69.
 Facing the issue of income tax discrimination. New York, National association of manufacturers, September 1955. 38p.
 —Supplement no. 1—Toward the five-year goal. February 1956. 16p.
 Facing the issue of income tax discrimination; in support of the five-year plan for income tax reduction, revised and expanded edition. New York, National association of manufacturers, December 1956. 63p.
 Guaranteed annual wage and its implications to a free economy. New York, National association of manufacturers, February 1954. 43p.
 Tax program for economic growth; a statement of tax issues and solutions featuring a plan for orderly reduction in the high and discriminatory rates of income tax. New York, National association of manufacturers, January 1955. 55p.
 Toward the five-year goal. New York, National association of manufacturers, February 1956. 16p. (*Supplement no. 1 to "Facing the issue of income tax discrimination"*)
 Your future is what you make it. New York, National association of manufacturers, October 1954. 30p.

NATIONAL ASSOCIATION OF MASTER PLUMBERS

- NAMP business record system especially designed for plumbing and heating contractors—instruction guide. Washington, D.C., National association of master plumbers (195?). 51p. plus forms.

NATIONAL ASSOCIATION OF PURCHASING AGENTS

- Westing, J. H., Fine, I. V., and others. Industrial purchasing; buying for industry and budgetary institutions. New York, John Wiley and sons, inc., c1955. 421p.

NATIONAL ASSOCIATION OF RAILROAD AND UTILITIES COMMISSIONERS

- Half-cycle method of estimating service life; prepared by Committee on depreciation. Washington, D.C., National association of railroad and utilities commissioners, 1948. 8 mimeo. pages plus tables, charts and appendices.
 Interpretations of uniform systems of accounts for electric utilities. Washington, D.C., National association of railroad and utilities commissioners (1952). mimeo.—not paged.
 Interpretations of uniform system of accounts for gas utilities (including all interpretations issued by the Committee on accounts and statistics). Washington, D.C., National association of railroad and utilities commissioners (no date). not paged.
 Interpretations of uniform system of accounts for water utilities (including all interpretations issued by the Committee on accounts and statistics). Washington, D.C., National association of railroad and utilities commissioners (no date). not paged.

NATIONAL ASSOCIATION OF RAILROAD AND UTILITIES COMMISSIONERS—(Continued)

- Report of committee on depreciation 1954. Washington, D.C., National association of railroad and utilities commissioners, 1954. 25p.
 Report of committee on depreciation 1955. Washington, D.C., National association of railroad and utilities commissioners, 1955. 93p.
 Report of the committee on accounts and statistics. Washington, D.C., National association of railroad and utilities commissioners, 1955. 10p.

NATIONAL ASSOCIATION OF RETAIL CLOTHIERS AND FURNISHERS

- 27th annual business survey—National association of retail clothiers and furnisners combined with 12th annual Men's wear magazine survey of operating experience. Washington, D.C., National association of retail clothiers and furnisners, c1956. 16p.

NATIONAL AUTOMATIC MERCHANDISING ASSOCIATION

- 1953 operating ratio report. Chicago, Ill., National automatic merchandising association, c1954. 28p.
 1954 operating ratio report. Chicago, Ill., National automatic merchandising association (1955). various paging plus schedules.
 1955 operating ratio report. Chicago, Ill., National automatic merchandising association (1956). various paging plus schedules.

NATIONAL BEER WHOLESALERS' ASSOCIATION

- Survey of 1953 operations shows slump in wholesalers' earnings (includes operational percentages by sales volume; profit and loss summaries by sales volume). Chicago, Ill., National beer wholesalers' association (1954). 4 mimeo. pages.

NATIONAL BUDGETS

See Budgets, National

NATIONAL BUREAU OF ECONOMIC RESEARCH

- Atkinson, Thomas R. Pattern of financial asset ownership—Wisconsin individuals, 1949; a study by the National bureau of economic research. Princeton, N.J., Princeton university press, 1956. 176p.
 Crum, W. L. Fiscal-year reporting for corporate income tax. New York, National bureau of economic research, inc., 1956. (Technical paper 11)
 Lent, George E. Ownership of tax-exempt securities, 1913-1953. New York, National bureau of economic research, inc., c1955. 140p. (*Occasional paper 47*)
 Seltzer, Lawrence H. Interest as a source of personal income and tax revenue. New York, National bureau of economic research, inc., 1955. various paging. (*Occasional paper 51*)
 Studies in income and wealth, v. 17; Short term economic forecasting, by the Conference on research in income and wealth. Princeton, N.J., Princeton university press, 1955. 506p.

NATIONAL CASH REGISTER COMPANY

- Better retailing; a handbook for merchants. Dayton, Ohio, National cash register co., c1949. various paging.
 Complete manual of accounting procedures for a general hospital. Dayton, Ohio, National cash register co. (1957?). 127p.
 Expenses in retail businesses. Dayton, Ohio, National cash register company (1955). 38p.

NATIONAL CLOTHING COMPANY OF ROCHESTER, INC.

- Weiss, Tobias. Tax result of repurchase of employee's stock made uncertain by National clothing case. *Journal of taxation*, v. 3, Aug. 1955, p. 89-92.

NATIONAL COMMITTEE ON THE PREPARATION OF A MANUAL ON COLLEGE AND UNIVERSITY BUSINESS ADMINISTRATION

- American council on education. College and university business administration; compiled by the National committee on the preparation of a manu-

al on college and university business administration. vol. 2. Washington, D.C., American council on education, 1955. 267p.

NATIONAL CONFERENCE OF ELECTRIC AND GAS UTILITY ACCOUNTANTS

- Edison electric institute and American gas association. Proceedings, National conference of electric and gas utility accountants, New York, April 7, 8, 9, 1952. New York, Edison electric institute—American gas association, June 1952. 650p.
 Edison electric institute and American gas association. Proceedings, National conference of electric and gas utility accountants, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.
 Edison electric institute and American gas association. Proceedings, National conference of electric and gas utility accountants, New York, April 16-18, 1956. New York, Edison electric institute. 415p.

NATIONAL CONFERENCE OF LAWYERS AND CERTIFIED PUBLIC ACCOUNTANTS

- American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.
 Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.
 Statement of principles relating to practice in the field of federal income taxation. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 62-3.

NATIONAL CONSUMER FINANCE ASSOCIATION

- Consumer finance facts and figures. 1956-1957 ed. Washington, D.C., National consumer finance association. 24p.
 Internal control procedure—prevention and detection of fidelity losses. Washington, D.C., National consumer finance association (1954). 33p.

NATIONAL DEBT

See Debt—Public

NATIONAL ECONOMIC ACCOUNTING

See Income—National
 Social accounting

NATIONAL EDUCATION ASSOCIATION. DEPARTMENT OF AUDIO-VISUAL INSTRUCTION

- Guide to films in economic education. Washington, D.C., National education association. 49p.

NATIONAL ELECTRICAL CONTRACTORS, INC.

- Yes! there is an overhead . . . or the tale of two alley cats: a statistical review of the impact of operating costs and capital investment on the electrical contracting business. Washington, D.C., National electrical contractors, inc. (1956). not paged.

NATIONAL finances. Canadian tax foundation.**NATIONAL FUNERAL DIRECTORS ASSOCIATION**

- How are you doing?; statistics compiled by Ernst and Ernst. 1952 ed. Milwaukee, Wis., National funeral directors association, 1952? 18p. plus tables. (*Includes financial statistics and operating data*)
 Suggested uniform classification of accounts for funeral directors and Suggested headings for simplified double-entry journal records for funeral directors. Milwaukee, Wis., National funeral directors association, n.d. Single sheet.

NATIONAL GOLF FOUNDATION, INC.

- Municipal golf course—organizing and operating guide. Chicago, Ill., National golf foundation, inc., 1955. 120p.

NATIONAL-INCOME ACCOUNTING

See Income—National
Social accounting

NATIONAL income accounts and income analysis. Ruggles, Richard and Ruggles, Nancy D.

NATIONAL income and social accounting. Edey, Harold C., and Peacock, Alan T.

NATIONAL INDUSTRIAL CONFERENCE BOARD

Executive compensation. New York, National industrial conference board, c1954. 44p. (*Studies in labor statistics*, no. 12)

Executives in survey of business practices report on: Internal auditing procedures. *Conference board business record*, v. 12, May 1955, p. 190-5.

Executives report how they stimulate salesmen to better selling. *Conference board business record*, v. 11, Dec. 1954, p. 493-501.

Executives report on their depreciation policies under the 1954 code. *Conference board business record*, v. 12, Feb. 1955, p. 70-5.

100 largest trade corporations in 1953. *Conference board business record*, v. 11, Oct. 1954, p. 396-9.

Severance pay plans. New York, National industrial conference board, c1954. 47p. (*Studies in personnel policy*, no. 141)

Stock ownership plans for workers. New York, National industrial conference board, c1953. 68p. (*Studies in personnel policy*, no. 132)

Suggestion systems. New York, National industrial conference board, c1953. 55p. (*Studies in personnel policy*, no. 135)

NATIONAL INSTITUTE OF DRYCLEANING

Cost percentages for the year 1955. Silver Spring, Md., National institute of drycleaning, c1956. 1p.

Explanation and examples of forms used in the uniform cost accounting system for drycleaning plants. Silver Spring, Md., National institute of drycleaning, 1952. Text and forms, not paged.

NATIONAL KNITTED OUTERWEAR ASSOCIATION

Manual of recommended practices for determining costs and selling prices. New York, National knitted outerwear association, April 23, 1952. 35p. and exhibits.

NATIONAL LIVE STOCK TAX COMMITTEE

Livestock tax manual; fundamentals of federal income taxation for stockmen. Denver, Colo., National live stock tax committee, c1955. 46p.

NATIONAL MACHINE ACCOUNTANTS ASSOCIATION

1954 proceedings, June 16-17-18, 1954. Chicago, Ill., National machine accountants association (1955). 118p.

NATIONAL OFFICE MANAGEMENT ASSOCIATION

Appraisal of electronic business applications. Philadelphia, Pa., National office management association, 1956. 35p. (An edition of *Office executive*, May 1956, no. 5A)

Bibliography for office management. 1956 ed. Philadelphia, Pa., National office management association, 48p.

NATIONAL OIL JOBBERS COUNCIL

Operating statement by products 1955. Washington, D.C., National oil jobbers council. 4 mimeo. pages.

NATIONAL PAINT, VARNISH AND LACQUER ASSOCIATION

Manufacturers of paint and allied products—financial averages for year 1953. *Coatings* (National paint, varnish and lacquer association), v. 7, Jan. 31, 1955, p. 20.

Survey of paint store business, 1952. *Coatings* (National paint, varnish, and lacquer association), v. 6, April 26, 1954, p. 75.

NATIONAL PAPER TRADE ASSOCIATION, INC.

Manual of accounting and costing for the paper distributing trade, including a section on the com-

pensating of outside salesmen, ed. 4. New York, National paper trade association, inc., July 1955. 29p.

NATIONAL PLANNING ASSOCIATION

Private pension plans; statement by the NPA business committee on national policy and an NPA staff report. Washington, D.C., National planning association, December 1956. 29p. (*Special report no. 44*)

United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D.C., National planning association, c1954. 112p.

United States business performance abroad—case study of Sears, Roebuck de Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.

United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.

United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D.C., National planning association, March 1955. 91p.

NATIONAL PRODUCT

See Industry

NATIONAL RECORDS MANAGEMENT COUNCIL

Index to federal record keeping requirements. New York, National records management council, c1955. 32p.

NATIONAL RECORDS MANAGEMENT COUNCIL AND NEW YORK UNIVERSITY GRADUATE SCHOOL OF BUSINESS ADMINISTRATION

Proceedings of the second annual Conference on records management, September 19-20, 1955, edited by H. W. MacDowell. New York, New York university, Graduate school of business administration, c1955. 79p.

NATIONAL RETAIL DRY GOODS ASSOCIATION. CONTROLLERS' CONGRESS

Leased department survey; prepared by the Philadelphia retail controllers' association. New York, National retail dry goods association, Controllers' congress, c1952. 51p.

1954 merchandising and operating results of departmentized stores, by Sam Flanel. 1955 ed. New York, National retail dry goods association, Controllers' congress, c1955. 304p.

NATIONAL RETAIL DRY GOODS ASSOCIATION. CREDIT MANAGEMENT DIVISION

Credit management year book, 1955-56, v. 22; compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1955. 308p.

Credit management year book 1956-1957, v. 23, compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1956. 400p.

NATIONAL RETAIL DRY GOODS ASSOCIATION. MERCHANDISING DIVISION

Meyer, Jerold S. Dollar and unit merchandise planning and budgeting. New York, National retail dry goods association, Merchandising division, c1956. 66p.

NATIONAL RETAIL FARM EQUIPMENT ASSOCIATION

1955 cost of doing business in the farm equipment retailing industry. St. Louis, Mo., National retail farm equipment association (1956). 16p.

Retail farm equipment cost of doing business in 1954. St. Louis, Mo., National retail farm equipment association, 1955. 17p.

NATIONAL RETAIL FURNITURE ASSOCIATION

A-B-C's of perpetual inventory records—plus some ideas on sales analysis to help smaller stores grow profitably. Chicago, Ill., National retail furniture association, no date. 7p.

NATIONAL RETAIL FURNITURE ASSOCIATION —(Continued)

- How to compute capital requirements for financing accounts receivable. Chicago, Ill., National retail furniture association, no date. 8p.
- How to keep the books that keep you on the road to profit: your step-by-step guide to operating your NRFA uniform accounting system. Chicago, Ill., National retail furniture association, c1955. 55p.
- Looking back so you can plan ahead, 1945-1954. Chicago, Ill., National retail furniture association, c1955. Tables.
- 1954 furniture store operating experiences; 22nd annual report. Chicago, Ill., National retail furniture association, c1955. 32p.
- 1955 furniture store operating experiences; 23rd annual report. Chicago, Ill., National retail furniture association (1956). 32p.

NATIONAL RETAIL HARDWARE ASSOCIATION

- How to keep books departmentally. Indianapolis, Ind., National retail hardware association, c1955. 51p.
- Manual for management of retail hardware stores. Indianapolis, Ind., National retail hardware association (1954). 24p.
- Manual for management of retail hardware stores. Indianapolis, Ind., National retail hardware association (1955). 36p.

NATIONAL SCIENCE FOUNDATION

- United States. Labor, Department of. Science and engineering in American industry—final report on a 1953-1954 survey: Part 1. Research and development costs and personnel; Part 2. Factors affecting company expenditures for research and development: prepared for the National science foundation. Washington, D.C., Government printing office, 1956. 118p.

NATIONAL SHOE MANUFACTURERS ASSOCIATION

- Anthony, Robert N. Shoe machinery: buy or lease? rev. ed. New York, National shoe manufacturers association, 1955. 91p.

NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS

- Professional engineers' income and salary survey. Washington, D.C., National society of professional engineers (1955). 43p.

NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS

- By-laws, as amended, to date. *PA* (National society of public accountants), July 1955, p. 3-29.

NATIONAL SPORTING GOODS ASSOCIATION

- NSGA cost of doing business survey for 1953. Chicago, Ill., National sporting goods association, c1954. 7p.
- NSGA cost of doing business survey for 1954. Chicago, Ill., National sporting goods association, c1955. 8p.
- 1955 costs-of-doing business survey. Chicago, Ill., National sporting goods association, c1956. 8p.

NATIONAL TAX ASSOCIATION

- Percentage depletion allowance for coal. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 917-21.)
- Proceedings of the forty-seventh annual conference on taxation held at Bretton Woods, New Hampshire, September 26-30, 1954, edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1955. 474p.
- Proceedings of the forty-eighth annual conference on taxation held at Detroit, Mich., October 18-21, 1955; edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1956. 634p.

NATIONAL UNDERWRITER COMPANY

- 1956 Argus casualty and surety chart; financial statements, operating reports and underwriting results, compiled from special reports from companies and official reports to the State insurance

departments. ed. 57. Cincinnati, Ohio, National underwriter company, c1956. 160p.

NATIONAL WHOLESALE DRUGGISTS' ASSOCIATION

- Chart and manual of accounts for service wholesale druggists. rev. 1954. New York, National wholesale druggists' association, not paged.
- Facts on 1953 operations for service wholesale druggists. New York, National wholesale druggists association, 51p.
- Facts on sales, costs and profits of service wholesale druggists 1954, by Albert B. Fisher, Jr., and Orin E. Burley. New York, National wholesale druggists' association, 53p. (*Bulletin no. 49*)

NATIONALIZATION OF BUSINESS AND INDUSTRY

See Government ownership of business and industry

NATURAL BUSINESS YEAR

- American institute of accountants. Natural business year committee. Suggested fiscal closing dates (revised 1955). New York, American institute of accountants, c1955. 4p. *Journal of accountancy*, v. 100, Dec. 1955, p. 59-60.
- Crum, W. L. Fiscal-year reporting for corporate income tax. New York, National bureau of economic research, inc., 1956. (*Technical paper 11*)
- Hoffman, Charles H. Changing to a natural business year. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, Sept. 1955, p. 2, 4.
- McFarland, J. P. Advantages of adoption of the natural business year. *Hospital accounting*, v. 9, Oct. 1955, p. 19-20.
- More firms shift to natural business year. *Nation's business*, 43, Nov. 1955, p. 68-9.
- Spell, Jarrette Curtis. Natural business year; a thesis submitted to the Graduate faculty of the Louisiana state university and Agricultural and mechanical college in partial fulfillment of the requirements for the degree of Master of business administration in the Department of accounting. May 1955. 76 mimeo. pages.

NATURAL GAS

See Gas, Natural

NATURAL RESOURCES

See also Depreciation, depletion and obsolescence—Natural resources
Mining and metallurgy
Oil industry
Quarries and quarrying
Timberlands

- Natural resources. (In *Accountants' handbook*. ed. 4. 1956. Sec. 15. p. 1-26.)

Taxation

- Bardes, Philip, and others. Natural resources. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 12.)
- Dudley, C. R., Jr. Provisions affecting natural resources. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 21-4.)
- Gray, Horace M. Percentage depletion, conservation, and economic structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 430-9.)
- Oles, Frank Z. Percentage depletion. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, May 1956, p. 3.
- Reed, David. Oil and gas interests; suggested powers to facilitate trust administration. *Trusts and estates*, v. 94, Nov. 1955, p. 966-9.
- Stanley, Lowell. Independent producer's position. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 474-84.)

Valuation

- Natural resources. (In *Accountants' handbook*. ed. 4. 1956. Sec. 15. p. 2-12.)

NATURE of a profession. Blauch, Lloyd E.

NAVIES

Hurn, Eugene W. Navy's performance budget—another step in military cost control. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 728-37.

NAVIGATION INSTRUMENTS

See Instruments

NAYLOR, E. E.

Federal auditing. Washington, D.C., Daniel press, c1949. 247p.

NAYLOR, EMORY S., JR., AND MURPHY, RICHARD E., JR.

Tax problems of oil and gas ventures. *Illinois bar journal*, v. 44, Sept. 1955, p. 8-26.

NEAL, JOHN

Fagerberg, Dixon, Jr., editor. Strange tale of an unusual census. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76-7.

NEAL, WARREN M.

Microfilming and storage of old records. (In Texas, University of, Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 99-102.)

NEDERLANDS INSTITUUT VAN ACCOUNTANTS

See Netherlands institute of accountants

NEED for better schools. Newsom, Earl, and company.

NEED for variable annuities. Shanks, Carrol M.

NEEDLE TRADES

See Clothing

NEEDLMAN, M. W.

Related persons and constructive ownership. (Tax comments conducted by the Committee on taxation of the Illinois society of certified public accountants) *Illinois certified public accountant*, v. 18, Spring 1956, p. 33-40.

NEELY, FRED T.

Fagerberg, Dixon, Jr., editor. ABC's of insurance coverage for your business client. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 80.

Mahon, James J., Jr., editor. No more tax problems in sight for the future? (Tax clinic) *Journal of accountancy*, v. 101, April 1956, p. 79.

Old magic of numbers: some rules for easy addition. *Journal of accountancy*, v. 100, Aug. 1955, p. 49-52. *Society of savings and loan controllers bulletin*, v. 5, Aug. 1956, p. 1-4.

Tidwell, Sam B. Fred Neely's magic. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

Your income tax after the storm. *New York certified public accountant*, v. 26, March 1956, p. 157-60.

NEGLIGENCE

See also Court decisions

Defalcations

Fraud

Accountants' liability in negligence to third parties. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 24-32.

Balter, Harry Graham, editor. New developments in fraud and negligence; a department. See issues of *Journal of taxation* beginning with January 1955.

Eddy, J. P. Liability for negligence of bankers, accountants and company secretaries. *Business law review* (Eng.), v. 2, July 1955, p. 178-90.

Eddy, J. P. Professional negligence. London, Stevens and sons, Ltd., 1955. 146p.

Government liability for audits. (News report) *Journal of accountancy*, v. 101, March 1956, p. 12, 14.

Illinois. Appellate court. Cereal byproducts company, appellant, v. Roy Hall, J. Leonard Penny, et al., appellees. Gen. no. 46622, Appellate court of Illinois, First district, First division, Jan. 9,

1956, rehearing denied Feb. 1, 1956. (132 N.E. 2d 27). *North eastern reporter*, March 14, 1956, p. 27-30.

Illinois. Appellate court. Text of the decision of the Appellate court of Illinois in the Cereal by-product company case. (Official releases) *Journal of accountancy*, v. 101, April 1956, p. 65-6.

Liability of accountants for negligence. *Accountancy* (Eng.), v. 66, March 1955, p. 97-9.

Minnesota. Supreme court. Hans N. Gammel, appellant, v. Ernst and Ernst et al respondents, no. 36433, Supreme court of Minnesota, July 15, 1955. *North western reporter*, Nov. 9, 1955, p. 364-70.

Recent court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50, 54.

Turpin, C. C. Privilege and immunity of an auditor in South African law. *South African accountant*, v. 3, March 1956, p. 2-7.

Wilson, R. G. Chattels and certificates in the law of negligence. *Modern law review*, April 1952, p. 160-79.

Yeabsley, Richard. Accountants' liability to third parties. *Australian accountant*, v. 26, May 1956, p. 213-14.

NEGOTIABLE INSTRUMENTS

Tunick, Stanley B., and Saxe, Emanuel. Accounting for negotiable instruments. (In their *Fundamental accounting theory and practice*, ed. 2. 1956. p. 275-312.)

NEILSON, D. G.

Auditors' report to directors. *Chartered accountant in Australia*, v. 25, Dec. 1954, p. 341-4.

NEISWANGER, DAVID L.

Experiences as a court appraiser in condemnation proceedings. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 270-4.)

NEISWANGER, WILLIAM ADDISON

Elementary statistical methods, as applied to business and economic data. New York, Macmillan co., c1943. 740p.

NELSON, BERTRAM

Accountancy in a dynamic economy. *Accountancy* (Eng.), v. 66, June 1955, p. 206-8.

Specialization in the accountancy profession. *Accountant* (Eng.), v. 134, Feb. 18, 1956, p. 181-2.

NELSON, LAWRENCE W.

Application of productivity measurement. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 762-6.

NELSON, MARTIN O.

Valuation of a closely held business in the 1956 economy. *Banking*, v. 49, Nov. 1956, p. 88-9.

NELSON, R. G. H.

Standard costing—is it really worth while? *Accountant* (Eng.), v. 134, June 16, 1956, p. 674-6.

NEMEYER, S. LLOYD

Developments and trends in utility regulation. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 414-21.)

Long range planning—a management must. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 309-17.)

NET INCOME

See Income—Net

NET operating losses. Palm, Arthur O.

NET WORTH

Avakian, Spurgeon. Net worth computation as proof of tax evasion. *Tax law review*, v. 10, May 1955, p. 431-52.

Avakian, Spurgeon. Net worth method in proving tax evasion. *American bar association journal*, v. 41, June 1955, p. 563-4.

NET WORTH—(Continued)

- Balter, Harry Graham. "Net worth" decisions: proof of tax evasion by inference. *American bar association journal*, v. 41, June 1955, p. 512-16.
- Balter, Harry Graham. What the four new Supreme court net-worth decisions mean to tax practitioners. *Journal of taxation*, v. 2, March 1955, p. 139-47.
- Beretvas, Andor. Cash-basis net-worth case reveals fascinating unrecorded boot-strap empire. *Journal of taxation*, v. 2, May 1955, p. 289-90.
- Burns, Joseph W., and Rachlin, Murray L. Trial by net worth. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 121-30.
- Byer, Samuel. Net worth technique for determining income. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1055-71.)
- Castaneda, Deogracias. Inventory method of investigation of the Bureau of internal revenue. *Accountants' journal* (P.I.), v. 5, June 1955, p. 97-103.
- Doyle, Edmund D. Limitations on the use of the net worth method in fraud cases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 493-512.)
- Due process of law—net worth prosecution—right to accounting services (United States v. Brodson, 136 F. Supp. 158 (E.D. Wis. 1955). *Fordham law review*, v. 25, Summer 1956, p. 339-43.
- Hansen, H. J. Internal revenue examinations of customers' accounts. *Auditgram*, v. 31, Sept. 1955, p. 8, 10-12.
- Hill, Thomas W., Jr. Inherent prejudice against taxpayer in net worth cases can rarely be overcome. *Journal of taxation*, v. 4, June 1956, p. 354-8.
- Indictment dismissed when defendant in net-worth case is denied accountant. *Journal of taxation*, v. 4, March 1956, p. 178-80.
- Kostelanetz, Boris. Supreme court revisits net worth. *New York certified public accountant*, v. 25, April 1955, p. 232-9.
- Mattisen, Andrew H. Processing of tax fraud case. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Mills, Leslie. Net worth approach in determining income. *Virginia law review*, v. 41, Nov. 1955, p. 927-57.
- Mitchell, John H. Net worth doctrine. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1345-74.)
- Murphy, Joseph H. Net worth and tax evasion. *New York state bar bulletin*, v. 28, Oct. 1956, p. 352-5.
- Newman, Benjamin. How the government applies "net worth" when records are inadequate. *Management methods*, v. 7, Feb. 1955, p. 9-12.
- Taylor, Nelson W. III. Tax fraud cases—use of net worth method. (Notes and comments) *North Carolina law review*, v. 33, June 1955, p. 688-97.
- United States Supreme court holds use of net worth method not limited to cases where books are inadequate. (Cases noted) *Utah law review*, v. 4, Spring 1955, p. 414-16.
- Wald, Leslie H. Net worth theory in fraud cases. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 51-65.)
- Williams, Burton L. Use of the net worth method of determining income. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)

NETER, JOHN

- Applicability of statistical sampling techniques to the confirmation of accounts receivable. *Accounting review*, v. 31, Jan. 1956, p. 82-94.
- Statistical sampling in auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 35-49.)
- Use of statistical sampling techniques in auditing. (In Johnson, Arnold. *Principles of auditing*. c1955. p. 325-45.)

NETER, JOHN, joint author

See Vance, Lawrence L., and Neter, John

NETHERLANDS

- Foster, Major B., and others. Banking systems of France and the Netherlands. (In their *Money and banking*. ed. 4. 1953. p. 550-81.)
- Kraayenhof, J. Profession in the Netherlands; sixty years of growth and development. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 382-90.

NETHERLANDS INSTITUTE OF ACCOUNTANTS

- Examinations. Amsterdam, Nederlands instituut van accountants, 1953. 15p.
- General information about the Netherlands institute of accountants and its organization. Amsterdam, Netherlands institute of accountants, August 1954. 29p.
- Verslag van de herdenking van het zestig-harig bestaan op 20 en 21 Mei 1955 in het Kurhaus te Scheveningen. Amsterdam, Nederlands instituut van accountants, 80p.

NETTEN, EDWARD W.

- Accountancy of the future. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 495-503.

NEUHOFF, RALPH R.

- Cost finding for a law office. *Practical lawyer*, v. 1, Dec. 1955, p. 19-29. v. 2, Jan. 1956, p. 42-61; Feb. 1956, p. 53-60.

NEUMAIER, RICHARD

- Inventory control system in a steel warehouse. *Office*, v. 41, May 1955, p. 65-70.
- Peg strip record keeping. *Office*, v. 42, Dec. 1955, p. 61-8.

NEUMAYER, J. M.

- Professional competence. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

NEUNER, JOHN J. W., AND NEUNER, ULRICH J.

- Accounting systems—installation and procedures. ed. 2. Scranton, Pa., International textbook co., 1955. 508p.

NEUNER, ULRICH J., joint author

See Neuner, John J. W., and Neuner, Ulrich J.

NEUSCHEL, RICHARD F.

- Strengthening and simplifying the structure of management reports. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 3-12.)
- Was your report structure built or did it happen? *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 384-94.

NEUSCHEL, RICHARD F., joint author

See Adams, Howard C., and Neuschel, Richard F.

NEUSCHEL, ROBERT P.

- Making a permanent place for cost reduction. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1068-79.

NEVITT, PETER K.

- Achieving uniformity among the 11 courts of last resort. *Taxes—the tax magazine*, v. 34, April 1956, p. 311-16.
- Tax aspects of gifts to college fraternities. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 754-8.

NEW Agran decision holds virtually all CPA-Treasury negotiations practice-of-law. *Journal of taxation*, v. 3, Aug. 1955, p. 80-3.**NEW Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.****NEW approach to section 102. Haber, Paul.****NEW BRUNSWICK, PROVINCE OF**

See Canada. New Brunswick, Province of

- NEW** budget director talks taxes. *Nation's business*, v. 44, May 1956, p. 36-7, 104-9.
- NEW** Companies act. *Accountant* (Eng.), v. 134, April 7, 1956, p. 365.
- NEW** developments in accounting trends and techniques. Kessler, Louis M.
- NEW ENGLAND** tax problems. (In National tax association. *Proceedings* . . . 1954. p. 137-57.)
- NEW** frontiers for professional managers. Cordiner, Ralph J.
- NEW** frontiers in records management. Barcan, Arthur.
- NEW** installment in the Washington story. (Editorial) *Journal of accountancy*, v. 101, May 1956, p. 29-30.
- NEW** Journal service: Business weather reports. (Editorial) *Journal of accountancy*, v. 101, June 1956, p. 28.
- NEW** rapid tax depreciation—how to use it profitably. Stanley, Willard F.
- NEW** tax law in action. Texas society of certified public accountants.
- NEW** tool for security analysis. Alten, K. W.
- NEW** year and a new journal. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 30.
- NEW YORK (CITY). BOARD OF HIGHER EDUCATION**
Financial report for the year ended June 30, 1955. New York, Board of higher education. 158p.
—Same, 1956. 161p.
- NEW YORK (STATE). COMPTROLLER**
Levitt, Arthur. Audit and control activities of the Comptroller of the State of New York. *New York certified public accountant*, v. 26, July 1956, p. 418-22.
- NEW YORK (STATE). DIVISION OF ALCOHOLIC BEVERAGE CONTROL**
Provisions of law and rules of state liquor authority. New York, New York state liquor authority, June 1955. 114p.
- NEW YORK (STATE). INSURANCE DEPARTMENT**
Examination of insurance companies; a series of lectures delivered before the examiners of the New York state insurance department. New York, New York state insurance department. 7 vols.
- NEW YORK (STATE). SENATE**
Resolution on the practice of law. Albany, N.Y., Legislative index co., February 15, 1956. 2 mimeo. pages.
- NEW YORK (STATE). SOCIAL WELFARE DEPARTMENT**
Wasser, Max. New York state social welfare department reporting requirements for charitable organizations. *New York certified public accountant*, v. 26, Dec. 1956, p. 709-14.
- NEW YORK (STATE). TEMPORARY COMMISSION ON FISCAL AFFAIRS**
New York chamber of commerce. New York state's fiscal problem; a summary of the report and recommendations of the Temporary commission on fiscal affairs. New York, New York chamber of commerce, April 1955. 30p.
- NEW YORK (STATE). UNIVERSITY**
School business management handbook. 9 vols. Albany, N.Y., State education department. 1955.
v. 1—Responsibility. 83p.
v. 2—Insurance. 96p.
v. 3—Budget. 212p.
v. 4—Accounting and reporting. 14p.

- v. 5—Purchases and stores. 88p.
v. 6—Transportation. 128p.
v. 7—Operation and maintenance. 116p.
v. 8—School lunch. 134p.
v. 10—Personnel management in public schools. 80p.

NEW YORK CHAMBER OF COMMERCE

New York state's fiscal problem; a summary of the report and recommendations of the Temporary commission on fiscal affairs. New York, New York chamber of commerce, April 1955. 30p.

NEW YORK COUNTY LAWYERS ASSOCIATION. COMMITTEE ON PROFESSIONAL ETHICS

Problem of dual practice of law and accounting; two opinions issued by the Committee on professional ethics of the New York county lawyers association, November 23, 1954. *Unauthorized practice news*, v. 20, Dec. 1954, p. 58-60.

NEW YORK COUNTY LAWYERS ASSOCIATION v. BERCU

Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.

NEW YORK CREDIT AND FINANCIAL MANAGEMENT ASSOCIATION

C.P.A. and the credit executive: their responsibilities to each other and to the business community. (Forum co-sponsored by New York credit and financial management association and the New York state society of certified public accountants) *Credit executive*, v. 48, Feb. 1955, p. 3-34.

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

American institute of accountants. Tax planning in business policy; complete text of proceedings at the American institute of accountants' (in co-operation with the New York state society of certified public accountants) 1955 tax conference for executives. New York, American institute of accountants, 1956. 144p.

Awards for superior scholarship in accounting studies; announcement of the new 1955-1956 (revised) program. *New York certified public accountant*, v. 25, Sept. 1955, p. 550-1.

Buffalo, University of and New York state society of certified public accountants. 2nd annual institute on federal and state taxation. Buffalo, N.Y., Millard Fillmore college, University of Buffalo (1956). 223p.

C.P.A. and the credit executive: their responsibilities to each other and to the business community. (Forum co-sponsored by the New York credit and financial management association and the New York state society of certified public accountants) *Credit executive*, v. 48, Feb. 1955, p. 3-34.

Management services by CPAs. *Texas certified public accountant*, v. 27, Oct. 1955, p. 4-7.

National problems affecting New York CPAs' pocketbooks. (Society's general meeting December 12, 1955) *New York certified public accountant*, v. 26, Jan. 1956, p. 16-21.

Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.

Standards of education and experience for certified public accountants: highlights of the Commission's report. *New York certified public accountant*, v. 26, Nov. 1956, p. 657-62.

Status of regulatory legislation in 1956. New York, New York state society of certified public accountants. 4p.

Board of directors

Interstate practice. *CPA news* (New York state society of certified public accountants), v. 18, Dec. 1955, p. 2.

Committee on history

Automation—1894. *New York certified public accountant*, v. 26, Feb. 1956, p. 103.

City college of New York: a history of beginnings. *New York certified public accountant*, v. 26, Nov. 1956, p. 663-70.

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS—Committee on history—(Continued)

Early accounting firms in New York city. *New York certified public accountant*, v. 26, June 1956, p. 364-74.

First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.

J. Lee Nicholson. *New York certified public accountant*, v. 26, Sept. 1956, p. 558-9.

Orrin Reynolds Judd. *New York certified public accountant*, v. 26, July 1956, p. 440-1.

Public accountants practicing in Syracuse, New York, before 1900. *New York certified public accountant*, v. 26, March 1956, p. 182-5.

Robert H. Montgomery, C.P.H.; this article deals with the lifelong hobby of the late Col. Montgomery—trees. *New York certified public accountant*, v. 25, Sept. 1955, p. 533-7.

—Committee on state taxation

Recommendations for changes in the New York state tax laws. *New York certified public accountant*, v. 25, Nov. 1955, p. 663-9.

NEW YORK state tax atlas. Monatt, Samuel M.

NEW YORK STOCK EXCHANGE

Dividend tax credit . . . its importance for economic growth. *New York, New York stock exchange*, December 1956, 15p.

1956 fact book. *New York, New York stock exchange*, 1956, 34p.

Principal national and regional organizations active in securities and investment business. ed. 4. *New York, New York stock exchange*, January 1956, 7 mimeo. pages.

Who owns American business? 1956 census of shareowners. *New York, New York stock exchange*, 1956, 32p.

NEW YORK TELEPHONE COMPANY

American accounting association. *New York telephone company*. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 12-63.)

NEW YORK UNIVERSITY

Institute on federal taxation; proceedings of second biennial conference on Problems of the charitable foundation, May 1955; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955, 280p.

Mahon, James J., Jr., editor. *New York university's fourteenth tax institute*. (Tax clinic) *Journal of accountancy*, v. 101, Feb. 1956, p. 81-2, 84-5.

Proceedings of thirteenth annual Institute on federal taxation, November 1954; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955, 1326p.

Proceedings of fourteenth annual Institute on federal taxation, November 1955; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1956, 1631p.

NEW YORK UNIVERSITY. GRADUATE SCHOOL OF BUSINESS ADMINISTRATION, joint author

See National records management council and New York university. Graduate school of business administration

NEW ZEALAND SOCIETY OF ACCOUNTANTS

Accounting and audit provisions of the Companies act, 1955. Wellington, N.Z., New Zealand society of accountants, December 1955, 23p.

Haisman, J. Live stock accounting. Wellington, N.Z., New Zealand society of accountants, July 1955, 32p.

Seventh convention proceedings held at Dunedin 7th-11th March, 1955. Wellington, New Zealand society of accountants, 132p.

—Accounting practice and procedure committee

Companies act 1955. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-74.

Companies act 1955—Appointment and remuneration of auditors. *Accountants' journal* (N.Z.), v. 35, Dec. 1956, p. 158-64.

Internal check: the use of questionnaires. *Accountants' journal* (N.Z.), v. 34, Jan. 1956, p. 231-4.

NEWBURY, FRANK D.

Business forecasting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 8. p. 3-30.)

NEWLIN, CARL A.

Leasing industrial machinery—some tax problems of the lessee. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 138-41.

NEWMAN, BENJAMIN

How the government applies "net worth" when records are inadequate. *Management methods*, v. 7, Feb. 1955, p. 9-12.

NEWMAN, MAURICE S., joint author

See Bradshaw, Thornton F., and Newman, Maurice S.

NEWPORT, FREDERICK R.

Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 19-22.)

NEWSLETTERS — "canned" vs. "homegrown."

Minnesota certified public accountant, v. 5, Nov. 1955, p. 1.

NEWSOM, EARL, AND COMPANY

Need for better schools; a public service project for accountants. *New York, Earl Newsom and co.*, August 25, 1955, 9 typewritten pages.

NEWSOM, G. H.

Assessment of estate duty. *British tax review*, June 1956, p. 59-64.

NEWSPAPER PUBLISHERS

Hossack, J. E. Newspaper plant appraisals and equipment controls. *Newspaper controller*, v. 10, Oct. 1956, p. 1, 6-8; Nov. 1956, p. 3, 6-8.

Krehbiel, Marion R. Appraising the value of a newspaper with 2,500 to 20,000 circulation. *Newspaper controller*, v. 9, April 1956, p. 3, 6.

Manno, Vincent J. Four practical formulae for evaluating a daily newspaper for sale or taxes. *Newspaper controller*, v. 9, March 1956, p. 2, 8.

Valuing a newspaper's capital stock. *Institute of newspaper controllers and finance officers Bulletin* no. 64, Oct. 1953, p. 5.

Valuing the common stock of a minority stockholder. *Newspaper controller*, v. 9, May 1956, p. 3, 6.

Wolf, George D. Newsprint controls, including transportation and storage problems. *Institute of newspaper controllers and finance officers Bulletin* no. 87, Sept. 1955, p. 5-6.

Accounting

Hale, John D. Punch card accounting in newspapers. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 4-5, 7.

Oregon newspaper publishers association. Chart of accounts for weekly newspapers. Eugene, Ore., Newspaper publishers association, February 10, 1954, 1p.

Schoonover, Robert N. Adapting the standard chart of accounts to smaller papers. *Newspaper controller*, v. 9, Aug. 1956, p. 4, 8.

Thayer, Frank and Bower, James B. Better accounting control by analysis. *Newspaper controller*, v. 9, April 1956, p. 4-5.

Williams, M. R. Save time, improve production and build employee morale through proper flow of work in the accounting office. *Newspaper controller*, v. 9, Dec. 1955, p. 4-5.

NEWSPAPER PUBLISHERS—(Continued)**Auditing**

Lansang, Frederico S. Audits of newspaper and periodical circulations. *Accountants' journal* (P.I.), v. 6, June 1956, p. 103-6.

Budgeting

Institute of newspaper controllers and finance officers. Management planning and cost control for newspapers. New York, Institute of newspaper controllers and finance officers (1955). 29p.

Cost accounting

Institute of newspaper controllers and finance officers. Cost analysis procedures for newspaper publishers. New York, Institute of newspaper controllers and finance officers, June 1954. 17p.

Institute of newspaper controllers and finance officers. Management planning and cost control for newspapers. New York, Institute of newspaper controllers and finance officers (1955). 29p.

Costs

American newspaper publishers association. Questionnaire on cost of fringe benefits. Chicago, Ill., American newspaper publishers association, 1955.

Brown, Robert U. Costs plague 50,000-daily; net down with more business. *Editor and publisher*, v. 89, April 7, 1956, p. 9, 74.

Brown, Robert U. 8th study shows small dailies did best in '54. *Editor and publisher*, v. 88, April 16, 1955, p. 7, 56.

Brown, Robert U. '54 expense up, income down, cuts 'typical' daily's profit. *Editor and publisher*, April 23, 1955, p. 17, 124.

Coen, Cooke. Newsprint and typo over a decade. *Editor and publisher*, Feb. 25, 1956, p. 12, 58.

Institute of newspaper controllers and finance officers. Cost analysis procedures for newspaper publishers. New York, Institute of newspaper controllers and finance officers, June 1954. 17p.

Institute of newspaper controllers and finance officers. Management planning and cost control for newspapers. New York, Institute of newspaper controllers and finance officers (1955). 29p.

Layman, William M. Trends of newspaper revenues and expenses for 1954. *Institute of newspaper controllers and finance officers Bulletin no. 87*, Sept. 1955, p. 4.

Pennington, W. J. Cost analysis procedures for newspaper publishers. *Journal of accountancy*, v. 99, March 1955, p. 49-54.

Pennington, W. J. Newspaper unit costs in action. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 38-51.)

Pennington, W. J. Regional program based on INCFO manuals helps daily newspapers handle costs. *Newspaper controller*, v. 9, March 1956, p. 1, 4-7.

Pennington, W. J. Unit costs in action. *Institute of newspaper controllers and finance officers Bulletin no. 85*, July 1955, p. 1-7.

Small daily's profit increased in 1954. *Editor and publisher*, v. 88, April 9, 1955, p. 14, 68.

Depreciation

See Depreciation, depletion and obsolescence—Newspapers

Internal control

Thayer, Frank and Bower, James B. How papers can prevent cash and inventory pilferage. *Editor and publisher*, Feb. 25, 1956, p. 11, 53.

Statistics

Brown, Robert U. Costs plague 50,000-daily; net down with more business. *Editor and publisher*, v. 89, April 7, 1956, p. 9, 74.

Layman, William M. Trends of newspaper revenues and expenses for 1954. *Institute of newspaper controllers and finance officers Bulletin no. 87*, Sept. 1955, p. 4.

Taxation

Mahon, James J., Jr. Evaluating newspaper shares for federal estate and gift tax purposes. *Newspaper controller*, v. 9, Jan. 1956, p. 1-2, 5.

Manno, Vincent J. Four practical formulae for evaluating a daily newspaper for sale or taxes. *Newspaper controller*, v. 9, March 1956, p. 2, 8.

Ward, Philip H., Jr. Accrual accounting in taxation. *University of Illinois law forum*, v. 1955, Spring 1955, p. 163-8.

NICARAGUA

United nations. Nicaragua. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 93-9.)

NICHOLS, C. J.

How much internal auditing is enough? (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 458-63.)

NICHOLS, ELLSWORTH

Public utilities reports, inc. Ruling principles of utility regulation—rate of return, by Ellsworth Nichols. Washington, D.C., Public utilities reports, inc., 1955. 502p.

NICHOLS, FRED W.

Serving your tax client. *Alabama CPA*, v. 5, April 1955, p. 4-11.

NICHOLSON, FRANK B.

Internal control by effective reports. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4, p. 59-66.)

Management viewpoint of internal auditing status in the company organization. *Internal auditor*, v. 13, June 1956, p. 61-5.

NICHOLSON, GORDON J.

Mahon, James J., Jr., editor. Don't lose a subsidiary's operating loss carry-over. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 81.

NICHOLSON, J. LEE

New York state society of certified public accountants. Committee on history. J. Lee Nicholson. *New York certified public accountant*, v. 26, Sept. 1956, p. 558-9.

NICKERSON, J. W.

Case for the wage incentive system. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 1. p. 305-13.)

NICKLIS, JOHN O.

Story of our profit improvement program. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1059-67.

NIEBEL, BENJAMIN W.

Motion and time study; an introduction to methods, time study and wage payment. Homewood, Ill., Richard D. Irwin, inc., 1955. 433p.

NIELANDER, RUTH

Dollars and sense of a company library. New York, Special libraries association (1955). leaflet.

NIELSEN, OSWALD

Education and training of accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 151-73.)

Ramifications of the concept of seasonal costs. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1047-54.

NIELSEN, OSWALD, joint author

See Houck, George H., Nielsen, Oswald and Churchill, Calvin W.

NIELSON, D. G.

Accountancy as a creative science. *Chartered accountant in Australia*, v. 25, April 1955, p. 587-8.

NIEMAN, CHARLES E.

Multiple contractual aspects of cooperatives' by-laws. *Cooperative accountant*, v. 8, Fall 1955, p. 5-25, 28-33.

NIEMEYER, R. D.

Introduction to electronic data processing. *Louisiana certified public accountant*, v. 16, April 1956, p. 5-13.

NIGAM, RAJ K.

Measurement of profits—a study in methods. *Accounting research* (Eng.), v. 6, July 1955, p. 227-66; Oct. 1955, p. 321-59; v. 7, Jan. 1956, p. 1-41.

NIGRO, DON J.

Canadian taxation and United States corporations. (*The*) *Arthur Andersen chronicle*, v. 15, April 1955, p. 103-10. *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 48-54.

NILSSON, HENRY G.

Fixing fees in the accountant's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 64-73.)

NIMMER, MELVILLE B.

Copyright publication. *Columbia law review*, v. 56, Feb. 1956, p. 185-202.

1954 merchandising and operating results of departmentized stores, by Sam Flanel. National retail dry goods association. Controllers' congress.

1955 federal tax law changes. Commerce clearing house, inc.

1955 tax conference for executives. American institute of accountants.

1955 taxation and estate planning symposium. New York, Consolidated reporting company. 75p.

NISHIKAWA, KOJIRO

Origin of "cash method bookkeeping" in Japan. Tokyo, Science council of Japan, Division of economics and commerce, March 1956. 23p. (*Economic series no. 11*)

NISS, WILLIAM U.

Ship builder's surplus stock control procedures. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1055-62.

NISWONGER, C. ROLLIN

Attraction and selection of accounting majors. *Accounting review*, v. 31, Jan. 1956, p. 24-32. Undergraduate degrees. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 20.

NIVEN, WILLIAM, joint author

See Mason, Perry, Stenberg, George B., and Niven, William

NIXON, DAN M.

Iron and steel scrap industry and its financing. *Bulletin of the Robert Morris associates*, v. 38, June 1956, p. 329-34.

NOBLE, THOMAS

Use of client's help in the audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 204-13.)

NODWELL, A. E.

Purchasing a business. *Accountants' journal* (N.Z.), v. 33, March 1955, p. 269-70.

NOLAN, F. E.

Note on interest, depreciation and economic choice. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 1-8.

NOLIN, JOSEPH H.

All types of clubs can benefit from the uniform system of accounts. *Horwath hotel accountant*, v. 35, April 1955, p. 6-7.

Cooperation, unlimited. (Address before joint meeting of the Hotel accountants association of Atlantic City and Philadelphia) New York, Horwath and Horwath (1955). 9 mimeo. pages.

Country club operations in 1954; a study of 34 large and small clubs located near 23 principal cities. *Horwath hotel accountant*, v. 35, June 1955, p. 2-9.

Country club operations in 1955; a study of 34 clubs located near 24 principal cities. (Annual country club study) *Horwath hotel accountant*, v. 36, June 1956, p. 2-9.

Recent developments in accounting. (Address before the National association of hotel accountants, San Antonio, Texas, September 24, 1955) 12 type-written pages.

NOLLOTH, ANN GLORIA, joint author

See Melling, John Kennedy and Nolloth, Ann Gloria

NOLTEMAYER, VINCENT E.

Improving cost estimates for quoting wood product prices. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1310-19.

NOMOGRAPHS

Beightler, Charles S. Nomographs; a scientific means of avoiding calculations. (*The*) *Arthur Andersen chronicle*, v. 16, July 1956, p. 207-14.

NON-CAPITAL treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.

NON-FERROUS FOUNDERS' SOCIETY, INC.

Basic cost principles for non-ferrous foundries. Chicago, Ill., Non-ferrous founders' society, inc., c1954. 44p.

"NONPRODUCTIVE"

Paton, William A. Question of usage. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.

NON-PROFIT ORGANIZATIONS

See also Charities
Children's homes
Clubs
Community chests
Hospitals
Institutions

Oleck, Howard L. Non-profit corporations and associations; organization, management, and dissolution. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 460p.

Wolkstein, Harry W. How to organize and operate a tax-exempt company. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 56-83.)

Accounting

California society of certified public accountants. Los Angeles chapter. Accounting principles for social service organizations. *California certified public accountant*, v. 24, Aug. 1956, p. 29-32.

International business machines corporation. IBM fund raising and accounting. New York, International business machine corp., no date. not paged.

International business machines corporation. IBM service bureau for community chest procedures. New York, International business machines corp. (195?) not paged.

Palen, Jennie M. Community fund balance sheet. (In *her Report writing for accountants*. 1955. p. 186.)

Stegmaier, C. Roger. Noncommercial organizations and the certified public accountant. *Pennsylvania CPA spokesman* (Pennsylvania institute of certified public accountants), v. 26, April 1956, p. 7-8.

United community funds and councils of America. Accounting for community chests and united funds—principles and methods. rev. 1956. New York, United community funds and councils of America, 1956. 33p.

Wasser, Max. New York state social welfare department reporting requirements for charitable organizations. *New York certified public accountant*, v. 26, Dec. 1956, p. 709-14.

Auditing

Blough, Carman G., editor. Auditor's responsibility for charity collections. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Oct. 1956, p. 60-1.

Blough, Carman G., editor. More on controlling charity collections. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 68-9.

NON-PROFIT ORGANIZATIONS—Auditing—(Continued)

Grubel, Frederick. Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

Budgeting

Grubel, Frederick. Budget as an aid in auditing non-profit institutions. *New York certified public accountant*, v. 26, April 1956, p. 215-18.

Taxation

Honeyman, Morton. Charitable foundations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum, September 28-29, 1956.*) *Virginia accountant*, v. 10, Fall 1956, p. 18-25.

Mahon, James J., Jr., editor. Exempt organizations are affected by minor code change. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1955, p. 81.

Wasser, Max. Tax aspects of exempt organizations. *New York certified public accountant*, v. 25, July 1955, p. 407-10.

Wolkstein, Harry W. How to organize and operate a tax-exempt company. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 56-83.)

Young, Andrew B., and Galvin, Charles O. Proposed regulations do not clarify tax status of "exempt organizations." *Journal of taxation*, v. 5, Nov. 1956, p. 298-302.

NON-RESIDENT ALIENS

See Foreign property control
Taxation, United States—Aliens

NORBERG, JOHN B.

Importance of accounting principles in drafting partnership agreement. (In Southern California, University of, School of law. *Eighth tax institute tax forms and clauses* . . . 1956, p. 183-93.)

NORCROSS, H. H.

Orthodoxy and unorthodoxy in standard costs. *Accountancy* (Eng.), v. 67, May 1956, p. 169-72.

NORDEN, A. L.

Valuation of goodwill—a critical survey of the super-profits method. *South African accountant*, v. 1, Dec. 1954, p. 138-45. v. 2, March 1955, p. 2-5.

NORTCLIFFE, E. B.

Income from foreign sources; the tax treatment of income derived from foreign sources by individuals and companies domiciled in a territory for tax purposes. *Accountant* (Eng.), v. 132, Jan. 15, 1955, p. 72-5.

NORTH, ROBERT D.

Relation between scores on the AIA elementary and advanced accounting achievement tests. *Accounting review*, v. 31, Jan. 1956, p. 50-5.

NORTH CAROLINA. COMMISSION FOR THE STUDY OF THE REVENUE STRUCTURE OF THE STATE

Report of the tax study commission of the state of North Carolina. Raleigh, N.C., Commission for the study of the revenue structure of the state, 1956. 107p.

NORTH CAROLINA. UNIVERSITY OF. INSTITUTE OF GOVERNMENT

Explanation of budgetary and accounting procedures prescribed by the new municipal fiscal control act. Local finance bulletin. Municipal finance bulletin no. 1 (University of North Carolina), May 1955. 23 mimeo. pages.

Explanation of budgetary and accounting procedures prescribed by the new county fiscal control act. Local finance bulletin. County finance bulletin no. 4 (University of North Carolina), May 1955. 25 mimeo. pages.

NORTH CAROLINA. UNIVERSITY OF. SCHOOL OF BUSINESS ADMINISTRATION

Accounting teachers' library. *Accounting review*, v. 30, Jan. 1955, p. 119-24.

NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Tax studies and recommendations—North Carolina revenue act; submitted to the Commission for the study of the revenue structure of the State of North Carolina. Chapel Hill, N.C., North Carolina association of certified public accountants, August 24, 1956. 35p.

NORTH CAROLINA GIFT OF SECURITIES TO MINORS LAW

Fleming, J. Carlton. North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.

NORTH CENTRAL ASSOCIATION OF COLLEGES AND SECONDARY SCHOOLS

American council on education. Your life plans and the armed forces; prepared under the direction of the Defense committee of the North central association of colleges and secondary schools. Washington, D.C., American council on education, c1955. 149p.

NORTHEASTERN UNIVERSITY. INSTITUTE OF TAXATION

Third annual federal tax forum, September 28-29, 1956. Boston, Mass., Northeastern university. various paging.

NORTHROP, VERNON D.

Municipal debt management in the United States. *Municipal finance*, v. 28, Aug. 1955, p. 39-47.

NORTHRUP, ARTHUR H.

Measure of sales taxes. *Vanderbilt law review*, v. 9, Feb. 1956, p. 237-80.

NORTHWEST AIRLINES v. MINNESOTA

Snell, Seward B. Northwest airlines revisited. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 659-65.

NORTON, FRANK E.

Administrative organization in capital budgeting. *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 291-5.

NORTON, PAUL T., JR.

Depreciation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9, p. 220-34.)

How to choose between depreciation methods in view of the final regulations. *Journal of taxation*, v. 5, Sept. 1956, p. 137-40.

NORTON, PAUL T., JR., joint author

See Grant, Eugene L., and Norton, Paul T., Jr.

NORTON, W. CHARLES

Accountants and solicitors. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 3-4.

NOSSAMAN, WALTER L.

Drafting short-term and controlled trusts—substantial ownership and its income tax consequences. (In Southern California, University of, School of law. *Eighth tax institute tax forms and clauses* . . . 1956, p. 233-56.)

NOTES RECEIVABLE AND PAYABLE

Johnson, Arnold W. Notes and accounts receivable. (In his *Principles of auditing*, c1955, p. 96-122.) Notes receivable. (In *Accountants' handbook*, ed. 4, 1956. Sec. 11, p. 40-53.)

NOTES to financial statements. Forderhase, F. B.**NOVA SCOTIA, PROVINCE OF**

See Canada. Nova Scotia, Province of

NOVAK, RALPH S.

Up for review—the guaranteed annual wage. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1515-21.

NOVAK, ROBERT E.

Advantages and procedures of a one-deduction tax payroll system. *Hadley service bulletin*, Sept. 1956, p. 2-3.

NOVARO, FRANK

Departure from the conventional operating statement. *Connecticut CPA*, v. 19, Dec. 1955, p. 7-8. New calendar. *Connecticut CPA*, v. 19, March 1956, p. 2-3.

NOVELTIES

See Gift and novelty retailers

NOVICK, DAVID

Rand corporation. Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.

NOWAK, GEORGE J.

Preparation of consolidated statements. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 128-75.) Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 13-16.)

NOYER, HENRY

Planning capital expenditures. *Retail control*, v. 24, March 1956, p. 10-16.

NOYES, CHARLES E.

Selling ideas. (Address before Texas society of certified public accountants, June 7, 1955) 12 mimeo. pages.

NOZELL, JOHN L.

Finds electronic accounting can work for smaller associations. *Savings and loan news*, v. 75, June 1955, p. 30-5.

NUMBERS

Hopkins, Roy. Coming of zero; most epoch-making invention since the wheel. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 676-7. Neely, Fred T. Old magic of numbers: some rules for easy addition. *Journal of accountancy*, v. 100, Aug. 1955, p. 49-52. *Society of savings and loan controllers bulletin*, v. 5, Aug. 1956, p. 1-4.

NUMERICAL mathematical analysis. Scarborough, James B.

NURSERIES**Statistics**

Accounting corporation of America. Nursery and garden supplies. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)

NURSING SERVICE

McCaleb, Irma. Costs can be controlled through the nursing service. *Hospital accounting*, v. 9, June 1955, p. 10-11.

NUTS

See Bolts, nuts, etc

NYASALAND

United States. Commerce, Department of. Investment in Federation of Rhodesia and Nyasaland; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 158p.

NYLAND, H. V., AND TOWLE, G. R.

How we evaluate return from research—experience of an oil company. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1092-9.

OR

See Operations research

OBERNDORFER, WILLIAM P.

Partial liquidations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 637-55.)

OBITUARIES

Ernest Reckitt. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 22. F. R. M. de Paula. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 8. Hermann C. Miller. *CPA* (American institute of accountants) Nov. 1955, p. 11.

O'BRIEN, JAMES F.

Casualty losses. *Transcript*, v. 13, Jan. 1956, p. 1, 6-7.

OBSCOLESCENCE—key to progress or cause of stagnation. *Acme reporter* (Association of consulting management engineers), 1955 series, no. 5.

OBSELETE INVENTORIES

See Depreciation, depletion and obsolescence—Inventories

O'BYRNE, JOHN C.

Internal revenue code of 1954 estate and gift taxes. *Iowa law review*, v. 40, Spring 1955, p. 400-39. Internal revenue code of 1954—income taxes. *Iowa law review*, v. 40, Fall 1954, p. 46-106.

OCAMPO, CASIMIRO C.

Inventory in a mining company. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 14-18.

OCCUPATIONAL THERAPY

See Therapy

ODDIE, RICHARD M.

Fagerberg, Dixon, Jr., editor. Station RETAILER calling BANCOMCOR. (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 77-8.

ODELL, MARGARET K., AND STRONG, EARL P.

Records management and filing operations. New York, McGraw-Hill book co., inc., 1947. 342p.

ODIORNE, GEORGE S.

Operations research: need for re-evaluation. *Michigan business review*, v. 8, July 1956, p. 27-32.

O'DONNELL, CYRIL, joint author

See Koontz, Harold and O'Donnell, Cyril

OED, G. V.

Principles and practices of accounting mechanization. *Accountants' journal* (N.Z.), v. 34, May 1956, p. 354-9.

OEHLER, CHRISTIAN

How to get deductions for depletion. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 537-56.)

OEHLER, HERBERT F.

"Accountor" vs. C.P.A. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 24.

OELBAUM, HAROLD

Directors' liability for federal taxes as a result of corporate liquidation. *Taxes—the tax magazine*, v. 34, July 1956, p. 477-80.

OFFENBACKER, PHILLIP

Unauthorized practice of law in Washington. *Washington law review and state bar journal*, v. 30, Aug. 1955, p. 249-60.

OFFICE and staff manual. Rockey, Charles S., and company.

OFFICE APPLIANCES

See Mechanical devices
Office machinery and equipment

OFFICE automation. Brown, R. Hunt.

OFFICE BUILDINGS

See also Real estate management

OFFICE BUILDINGS—(Continued)**Costs**

- Building owners and managers association of Philadelphia. Philadelphia's costs edging upward—1955 office building experience exchange report—Philadelphia. *Buildings*, v. 56, Aug. 1956, p. 34-5.
- Building owners and managers association of Philadelphia. Philadelphia's costs show signs of leveling. *Buildings*, v. 55, Aug. 1955, p. 18-19.
- Courtney, Albert J. Operating expenses of office buildings. *Appraisal journal*, v. 24, Part I, Oct. 1956, p. 527-34.

Statistics

- National association of building owners and managers. 1953 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building owners and managers, c1954. 48p.
- National association of building owners and managers. 1954 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building owners and managers, c1955. 48p.
- National association of building owners and managers. 1955 office building experience exchange report—analysis of rental income and operating expenses. Chicago, Ill., National association of building owners and managers, c1956. 51p.

OFFICE: its changing functions and structure. American management association.

OFFICE LAYOUT

See Plant layout

OFFICE MACHINERY AND EQUIPMENT

- Fagerberg, Dixon, Jr., ed. Unusual roundup of office facilities information. (Practitioners forum) *Journal of accountancy*, v. 99, April 1955, p. 95-6.
- Grillo, Elmer V. Checklist for replacing equipment. *Systems and procedures*, v. 7, Nov. 1956, p. 26-31.

OFFICE MACHINERY AND EQUIPMENT MANUFACTURERS**Accounting**

- Lees, Charles R. Tax accounting problems of a partnership expanding and incorporating its business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 82-9.)

OFFICE MACHINERY AND EQUIPMENT RETAILERS**Statistics**

- National cash register company. Commercial stationery and office equipment stores. (In its *Expenses in retail businesses*. (1955). p. 36.)

OFFICE MANAGEMENT

See also Accountants' office

Clerical costs
Internal control
Personnel management
Management

- Addoms, Jeremy and Long, Frederick A. Work sampling in the office. (In American management association. *Controlling office production*. c1955. p. 21-39.)
- American management association. Controlling office production; methods—machines—systems. New York, American management association, c1955. 63p. (*Office management series no. 140*)
- American management association. Improving office reports, manuals, and records with a paper on office communication. New York, American management association, c1955. 54p. (*Office management series no. 141*)
- American management association. Office: its changing functions and structure; with a paper on Management as a universal language. New York, American management association, c1955. 44p. (*Office management series no. 139*)
- British institute of management. Measuring of work in the office. London, British institute of management, 1956. 20p. (*Office management series 2*)

Dartnell corporation. Handling office grievances. Chicago, Ill., Dartnell corp., c1956. various paging. (*Dartnell report 609*)

- Heiland, Robert E., and Richardson, Wallace J. Work-sampling works for a small office staff. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1157-67.
- House, Herbert B. "New look" in records management: streamlining office services. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 25-32.)
- Lasser, J. K. How to operate a business office most efficiently. (In his *How to run a small business*. ed. 2. 1955. p. 303-25.)
- Littlefield, C. L., and Peterson, R. L. Modern office management. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 562p.
- National office management association. Bibliography for office management. 1956 ed. Philadelphia, Pa., National office management association. 48p.
- Stephens, Bruce A. Tracking down the phantom costs of office services. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 818-22.
- Systems and procedures association of America. Workshop for management; proceedings of the seventh annual systems meeting 1954. New York, Management magazines, inc., c1955. 504p.
- Young, David J. Challenge to the accountant in industry—staffing and tooling up. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 68-82.)

OFFICE MANAGEMENT ASSOCIATION

Scope for electronic computers in the office. London, Office management association, 1955 (?). 102p.

OFFICE MANUALS

See Manuals

OFFICE SUPPLIES

See also Office machinery and equipment
Stationers

OFFICE work and automation. Levin, Howard S.

OFFICERS

See Controllers
Corporations—Officers
Executives
Treasurers

OFFICIAL list requirements of Australian stock exchanges. *Australian accountant*, v. 24, Dec. 1954, p. 499-510.

OFFICIAL RELEASES; a department

- American institute of accountants. Committee on accounting personnel and American accounting association. Committee on internships. Statement of standards and responsibilities under public accounting internship programs. *Journal of accountancy*, v. 99, April 1955, p. 74-6.
- American institute of accountants. Committee on accounting procedure. Accounting for costs of pension plans—Accounting research bulletin no. 47, September 1956. *Journal of accountancy*, v. 102, Oct. 1956, p. 65-7.
- American institute of accountants. Committee on accounting procedure. Accounting research bulletin number 45: Long-term construction-type contracts. *Journal of accountancy*, v. 100, Dec. 1955, p. 57-8.
- American institute of accountants. Committee on auditing procedure. Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. *Journal of accountancy*, v. 101, May 1956, p. 74.
- American institute of accountants. Committee on federal taxation. Regulations should not require "booking" of estimated expenses; statement relating to proposed requirement that reserves for estimated expenses be reflected on the taxpayer's books. *Journal of accountancy*, v. 99, Feb. 1955, p. 75-6.
- American institute of accountants. Committee on state legislation. Ownership of accountants' working papers—State legislation research study no. 2. *Journal of accountancy*, v. 101, Jan. 1956, p. 74-6.

OFFICIAL RELEASES; a department—(Continued)

- American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 3—Book value. *Journal of accountancy*, v. 102, Oct. 1956, p. 67-8.
- American institute of accountants. Natural business year committee. Suggested fiscal closing dates (revised 1955). *Journal of accountancy*, v. 100, Dec. 1955, p. 59-60.
- Illinois. Appellate court. Text of the decision of the Appellate court of Illinois in the Cereal by-products company case. *Journal of accountancy*, v. 101, April 1956, p. 65-6.
- Ownership of accountant's working papers (In the Matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters U.S. Dist. Ct., No. Dist. Calif., So. Div., Misc. No. 421, July 11, 1956.) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.
- Proposed revision of Treasury circular 230; statement submitted to the Treasury on behalf of the American bar association. *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.
- Proposed revision of Treasury circular 230; statement submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.
- Recommendations on government budget and accounting from Task force of the Hoover commission. *Journal of accountancy*, v. 100, Sept. 1955, p. 71-2.
- Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. *Journal of accountancy*, v. 100, July 1955, p. 72-5.

OGDEN, CHESTER F.

- Purchasing executive looks at internal auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 9-17.)

O'GRADY, ROBERT D.

- Director's responsibility. *Auditgram*, v. 32, Dec. 1956, p. 31, 34-6.
- Helping your directors. Pittsburgh, Pa., Mellon national bank and trust co., 1954. 16p.

O'HARA, JOHN B.

- Financial accounting aspects of new depreciation provisions of 1954 code. *Pennsylvania CPA spokesman*, v. 25, April 1955, p. 8-9.

OHIO. STATE BOARD OF ACCOUNTANCY

- Jencks, W. B. Accountancy board adopts rules of conduct. *Ohio certified public accountant*, v. 14, Winter 1955, p. 36-9.

OHIO ASSOCIATION OF RETAIL LUMBER DEALERS

- Survey of operating profits for the year 1951. Xenia, Ohio, Ohio association of retail lumber dealers. 1952. 20p.
- 1952. 17p.
- 1953. 14p.

OHIO STATE UNIVERSITY. COLLEGE OF COMMERCE AND ADMINISTRATION

- Filippo, Edwin B. Profit sharing in American business; a study of methods used to maintain and sustain profit-sharing plans. Columbus, Ohio, Ohio state university, College of commerce and administration, 1954. 183p.
- Proceedings of the sixteenth annual institute on accounting, May 20 and 21, 1954. Columbus, Ohio, Ohio state university, College of commerce and administration. 140p.
- Proceedings of the seventeenth annual Institute on accounting, May 19 and 20, 1955. Columbus, Ohio, Ohio state university, College of commerce and administration. 120p.
- Proceedings of the eighteenth annual Institute on accounting, May 17 and 18, 1956. Columbus, Ohio, Ohio state university, College of commerce and administration. 101p.

OHIO STATE UNIVERSITY ACCOUNTING HALL OF FAME

See Accounting hall of fame

- OHIO turnpike uses electronic toll and collection and audit systems. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 15.

OHIO VALLEY RETAIL CONTROLLERS' ASSOCIATION

- Salespeople's payroll method; a survey. *Retail control*, v. 24, Nov. 1955, p. 30-40.

- OIL accounting. Waller, Robert E.

OIL DRILLING

- Bergen, Richard C. Tax-wise drilling and financing of wells. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 505-38.)
- Fielder, Parker C. Option to deduct intangible drilling and development costs. *Texas law review*, v. 33, June 1955, p. 825-47.
- Miller, Kenneth G. Intangible drilling deduction. *Journal of accountancy*, v. 100, Sept. 1955, p. 40-5.

Accounting

- Ford, Presley, Jr. Drilling and development costs of oil and gas wells—accounting and tax problems. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1493-1503.

Auditing

- Tilly, Virgil S. Long-form report practice, including Report on audit of ABC drilling company as Exhibits I and II. (Address presented at Accountants workshop of Alabama society of CPAs and University of Alabama, Tuscaloosa, Alabama, November 20, 1954) 19 mimeo. pages plus exhibits.

Cost accounting

- American association of oilwell drilling contractors. Costing guide of items and materials used in oilwell drilling; to be used with "Manual of accounting practices and procedures for the oilwell drilling contractor." ed. 2, rev. and enl. Dallas, Texas, American association of oilwell drilling contractors, 1950. 90p.
- Durand, Francis L. Costing for oil well drilling and service contractors. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1470-80.

Costs

- Ford, Presley, Jr. Drilling and development costs of oil and gas wells—accounting and tax problems. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1493-1503.

OIL EQUIPMENT SUPPLY INDUSTRY**Accounting**

- Archerd, Wayne R. Accounting in a petroleum equipment company. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1501-7.

Internal auditing

- Institute of internal auditors. Research committee. Manufacturer of oilfield specialties. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. VII.)

OIL INDUSTRY

- American petroleum institute. Research and development expenditures and personnel in the oil industry; a report on how, and how much, oil companies invest in research and development for better products, processes—and progress. New York, American petroleum institute (1955). 7p.
- Hardwicke, Robert E. Purchase of producing oil or gas properties by use of a production payment. *Texas law review*, v. 33, June 1955, p. 848-54.
- Nyland, H. V., and Fowle, G. R. How we evaluate return from research—experience of an oil company. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1092-9.
- Van Sickle, Clarence L. Petroleum products corporation—Determination of selling price. (In his *Cases in cost accounting*. 1955. p. 391-5.)

OIL INDUSTRY—(Continued)**Accounting**

- Blough, Carman G., editor. Recognition of income from sale of oil payment. (Accounting and auditing problems) *Journal of accountancy*, v. 99, March 1955, p. 75.
- Brock, Horace R. Petroleum accounting. *Journal of accountancy*, v. 102, Dec. 1956, p. 53-67.
- Dunn, Clarence L. Look at the accounting policies of oil companies. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1481-92.
- Income accounting for contested joint venture. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 98-105.
- Lewy, Stephan H. Introduction to oil accounting problems. *News bulletin* (Massachusetts society of certified public accountants), v. 29, June 1956, p. 140-3.
- Lewy, Stephan H. Peculiarities in oil well accounting. *Transcript*, v. 13, July 1955, p. 1, 6-7.
- Mothershead, B. S. Accounting problems in the oil and gas industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.
- Parker, Foster. Some observations on accounting trends in the petroleum industry. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956, p. 61-70.)
- Petroleum accountants society. (Joint venture accounting procedure). Los Angeles, Calif., Petroleum accountants society, May 31, 1953, 4p.
- Stevenson, H. E. Survey of petroleum-accounting course offerings. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 316-17.
- Waller, Robert E. Oil accounting; principles of oil exploration and production accounting in Canada. Toronto, University of Toronto press (Published for the Canadian institute of chartered accountants), c1956, 99p.
- Young, Arthur, and company. Electronics applied to business in the oil industry. New York, Arthur Young and co., December 1955. 53p.

Auditing

- Audits in crude oil field. (In *Accountants' handbook*, ed. 4. 1956. Sec. 15. p. 24-5.)

Cost accounting

- Dunn, Marshall E. Cost system for an oil producer. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1493-1500.

Depletion

- See Depreciation, depletion and obsolescence—Oil industry

Finance

- Ray, George E. Forms of oil development financing. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 363-93.)
- Romak, Theodore. Use of future revenues in the acquisition of properties. *Arthur Young journal*, v. 3, July 1955, p. 20-4.

Law

- Southwestern legal foundation. Proceedings of the sixth annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, January 19-21, 1955. Albany, N.Y., Matthew Bender and co., 1955. 620p.
- Southwestern legal foundation. Proceedings of the seventh annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, February 1-3, 1956. Albany, N.Y., Matthew Bender and co., 1956. 787p.

Statistics

- Coqueron, Frederick G. Financial analysis of the petroleum industry for 1954. New York, Chase Manhattan bank, July 1955. 40p.
- Coqueron, Frederick G. Petroleum industry annual financial analysis 1955. New York, Chase Manhattan bank, July 1956. 43p.
- Foulke, Roy A. Ratios for petroleum, integrated operators. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)

Stock control

- Riggs, J. R. Stock control in the oil industry. *Certified public accountant* (Oklahoma society of certified public accountants), v. 10, April-May 1955, p. 1, 3-5.

Taxation

- Appleman, Frank B. Tax savings in sales and purchases of oil interests. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 395-410.)
- Appleman, Frank B. Use of the partnership as an instrumentality in oil operations. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956, p. 519-34.)
- Bergen, Richard C. Tax-wise drilling and financing of wells. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955, p. 505-38.)
- Bird, Benjamin L. 'Property' for purposes of depletion. *Texas law review*, v. 33, June 1955, p. 785-91.
- Brabson, George D. Current tax problems in the field of unitization. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956, p. 627-65.)
- Brown, Russell B. Gas consumer's stake in the depletion tax provision. *Public utilities fortnightly*, v. 57, April 26, 1956, p. 587-93.
- Casey, William J. Oil operations. (In his *Tax sheltered investments*, c1955, p. 159-96.)
- Clifford, W. Kelly. Oil and gas taxation and the internal revenue code of 1954. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 14-18.
- Collie, Marvin K., and Driscoll, Joseph P. Partnership oil and gas operations under provisions of the Internal revenue code of 1954. *Texas law review*, v. 33, June 1955, p. 792-824.
- Dale, E. Randolph. Application of section 341 "collapsible corporations" to disposition of oil and gas interests. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956, p. 611-25.)
- Field, Sam. Valuation of oil and gas properties for state ad valorem tax purposes. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956, p. 483-547.)
- Fielder, Parker C. Option to deduct intangible drilling and development costs. *Texas law review*, v. 33, June 1955, p. 825-47.
- Fillman, Jesse R. Effect on the investor's group of new subchapter K, "Partners and partnerships," and the new Texas limited partnership act. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956, p. 721-41.)
- Fisher, Homer Jack. Oil and gas transactions of exempt organizations. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955, p. 339-71.)
- Fiske, Leland E. Federal taxation of oil and gas. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 83-97.
- Fiske, Leland E. Recent developments in oil and gas taxation. *Texas certified public accountant*, v. 28, May 1956, p. 1, 4, 6.
- Ford, Presley, Jr. Drilling and development costs of oil and gas wells—accounting and tax problems. *N.A.C.A. bulletin*, v. 37 section 1, Aug. 1956, p. 1493-1503.
- Freeman, Harrop A. Percentage depletion for oil—a policy issue. *Indiana law journal*, v. 30, Summer 1955, p. 399-429.
- Galvin, Charles O. Federal stamp taxes on oil and gas transactions. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law taxation* . . . 1956, p. 585-609.)
- Gonzalez, Richard J. Land of the big risk. New York, American petroleum institute (1956). 7p.
- Hammer, Harold Harlan. A-B-C's of oil payments. *Controller*, v. 23, Feb. 1955, p. 69-70.
- Hammonds, Oliver W., and Ray, George E. Oil payments revisited: current income tax status of oil payments. *Taxes—the tax magazine*, v. 33, May 1955, p. 349-52.

OIL INDUSTRY—Taxation—(Continued)

- Hammonds, Oliver W., and Ray, George E. Tax problems of unitization. *Taxes—the tax magazine*, v. 34, March 1956, p. 193-201.
- Hartman, Paul J. Commerce clause and the states' power to tax the oil and gas industry. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 387-445.)
- Henry, Rene Paul. Subchapter I and other provisions of the Internal revenue code of 1954 affecting oil and gas transactions. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 373-89.)
- Hill, Lee. Joint ventures, net profits, and carried working interests. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 180-209.)
- Hill, Lee. State taxation of oil and gas—current developments and problems. *Texas law review*, v. 33, June 1955, p. 855-72.
- Hussey, John B. Joint working interest—partnership, co-ownership, or association taxable as a corporation. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 345-62.)
- Income accounting for contested joint venture. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 98-105.
- Jackson, J. Paul. Tax problems of oil and gas partnerships (Subchapter K). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 441-77.)
- Jones, Harry Lamar and Terry, Felix T. Oil and gas producers' accounting. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 356-78.)
- Lasser, J. K., tax institute and Cunliffe, John D. Investments with unusual tax protection—oil. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 23-7.)
- Leeds, Jesse L. Oil and gas: innocent trespasser's deductible expenses. (Notes and comments) *Oklahoma law review*, v. 8, Feb. 1955, p. 105-6.
- Lerner, Joseph. Yields of oil payments and overrides. *Taxes—the tax magazine*, v. 33, June 1955, p. 421-9.
- Levin, Curtis C. Oil and gas federal income taxation. *North Dakota law review*, v. 31, July 1955, p. 225-75.
- Lipscomb, Owen. Oil and gas under the new law. *Taxes—the tax magazine*, v. 33, April 1955, p. 289-96.
- McGregor, D. A. Taxation of Canadian oil and gas companies. *Canadian chartered accountant*, v. 68, June 1956, p. 477-82.
- McKeon, Charles P. Recent developments in the tax status of oil and gas production payments. *Tax executive*, v. 8, July 1956, p. 61-5.
- McLerkin, Knox. Recent income tax developments in the petroleum industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 60-7.)
- Mahon, James J., Jr., editor. A-B-C transaction with retention of "deep rights." (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 83.
- Mahon, James J., Jr., editor. Working interest in oil lease not personal holding income. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 76, 78.
- Manning, Herbert C. Problems in application of state tax allocation formulae to oil and gas company operations. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 447-81.)
- Martin, J. A. Corporate distributions and adjustments relating to oil companies (Subchapter C). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 391-439.)
- Matthews, Wright. Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 873-85.
- Miller, Kenneth G. Intangible drilling deduction. *Journal of accountancy*, v. 100, Sept. 1955, p. 40-5.
- Miller, Ream V. Depletion allowance, property aggregation and other current problems. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 535-43.)
- Modesitt, Leland E. Capital gains on oil and gas transactions. *Rocky mountain law review*, v. 27, Dec. 1954, p. 39-53.
- Moore, Gordon S. Partners and partnerships engaged in oil and gas operations. *Texas certified public accountant*, v. 28, March 1956, p. 1, 3, 5-6.
- Naylor, Emory S., Jr., and Murphy, Richard E., Jr. Tax problems of oil and gas ventures. *Illinois bar journal*, v. 44, Sept. 1955, p. 8-26.
- Perez de la Cova, Carlos and Parra, Alirio. Venezuelan income tax structure and the oil industry. *Venezuela up-to-date*, v. 7, July-Aug. 1956, p. 11-14.
- Randolph, Roger S. Some current uses of oil and gas production payments and their tax consequences. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 343-85.)
- Ray, George E. Forms of oil development financing. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 363-93.)
- Ray, George E., and Hammonds, Oliver W. Federal income tax on assignments of interests in oil and gas. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1299-1313.)
- Reed, David. Oil and gas interests; suggested powers to facilitate trust administration. *Trusts and estates*, v. 94, Nov. 1955, p. 966-9.
- Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil-payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.
- Rolston, Robert. Federal tax on transportation of oil by pipe line. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 549-83.)
- Rowen, James R. Introduction to oil and gas interests. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 19-33.
- Scott, John R. Financial and tax aspects of oil and gas trades. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 386-403.)
- Smith, Arthur A. Tax policy as reflected in statutory percentage depletion for oil and gas. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 484-93.)
- Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation as it affects the oil and gas industry* . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, January 19-21, 1955. Albany, N.Y., Matthew Bender and co., 1955. 620p.
- Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation as it affects the oil and gas industry* . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, February 1-3, 1956. Albany, N.Y., Matthew Bender and co., 1956. 787p.
- Stanley, Lowell. Independent producer's position. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 474-84.)
- Taubman, Joseph. Oil and gas partnerships and section 761(a). *Tax law review*, v. 12, Nov. 1956, p. 49-71.
- Tax planning for oil and gas ventures. *L.R.B. & M. journal, Tax supplement*, v. 2, January 16, 1956.
- Taxable vs. non-taxable exchange: royalty for working interest. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 106-10.
- Transferred allowables and substitute royalties. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 59-82.
- Treusch, Paul E. Taxation of oil and gas interests: significant decisions and rulings in 1955. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 667-720.)

OIL INDUSTRY—Taxation—(Continued)

- Wellen, C. W. Recent developments in the taxation of oil and gas interests—recent decisions and rulings. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 479-504.)
- Wellen, C. W., and Lipscomb, Owen. Some problems of depreciation. *Texas law review*, v. 33, June 1955, p. 886-913.
- Welsch, Godfrey W. Current tax status of oil payments. *Tax executive*, v. 8, April 1956, p. 41-56.
- Welsch, Godfrey W. Current tax status of oil payments as they operate under 1954 code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 210-22.)
- Welsch, Godfrey W., editor. New developments in taxation of oil and gas; a department. *See issues of Journal of taxation*, beginning with January 1955.
- Wittman, C. William, Jr. Aggregation of gas and oil properties. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 91-9.)
- Wood, William B. Property unit under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 320-42.)

Valuation

- Starrett, Paul. Demonstration appraisal: oil company bulk plant, on leased ground. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 29-56.)

OIL LEASES

- Starrett, Paul. Demonstration appraisal: oil company bulk plant, on leased ground. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 29-56.)
- Taxable vs. non-taxable exchange: royalty for working interest. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 106-10.
- Verity, George L. Modern oil and gas lease. *Practical lawyer*, v. 2, March 1956, p. 27-48.

Accounting

- Lane, E. A. Accounting procedure—PASO-T-1955-2 (Unit and joint lease operations). (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 17-31.)

OIL MARKETING

See Oil trade

OIL PROPERTY VALUATION

See Oil industry—Valuation

OIL REFINERIES**Accounting**

- Farries, Allan C. Objective accounting for an oil refinery. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 10-18.)

OIL ROYALTIES

See Royalties

OIL TRADE

- Degree day systems. 1955-1956 degree day log. Woodside, L.I., Degree day systems, inc., c1955. 48p.

Accounting

- American petroleum institute. System of accounting for distributors and jobbers of petroleum products. New York, American petroleum institute, July 1953. 52p.
- Royston, Charles W. Accounting records for fuel oil dealers. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 880-91.

Budgeting

- Schuster, Francis J. Fuel oil budgets and credit policies; presented at Fuel oil clinic, American petroleum institute, St. Louis, May 24, 1955. 5 type-written pages.

Internal control

- Draper, V. R. Internal accounting control over gasoline marketing operations. *Price Waterhouse review*, v. 1, March 1956, p. 33-42.

Statistics

- Foulke, Roy A. Ratios for wholesalers of gasoline, fuel oil, and lubricating oil. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)
- National oil jobbers council. Operating statement by products 1955. Washington, D.C., National oil jobbers council. 4 mimeo. pages.

OKLAHOMA, UNIVERSITY OF, joint author

See Oklahoma bar association and Oklahoma, University of

OKLAHOMA BAR ASSOCIATION AND OKLAHOMA, UNIVERSITY OF

- Estate planning in "slow motion"; proceedings of the second annual Institute on federal taxation: the conversations, the techniques, the actual words used to present the program to the client. New York, Fallon law book co., 1954. 297p.
- Proceedings of the second annual Institute on federal taxation. *See* Oklahoma bar association and Oklahoma, University of. Estate planning in "slow motion."

OKLAHOMA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- History, June 1954. Tulsa, Okla., Oklahoma society of certified public accountants, 1954. 160p.
- Tulsa, University of. Accounting papers of the ninth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 28-29, 1955. Tulsa, Okla., University of Tulsa. 99p.
- Tulsa, University of. Accounting papers of the tenth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 26-27, 1956. Tulsa, Okla., University of Tulsa. 81p.

OLD, JOHN W.

- Reports to management. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 157-9. (1955 conference proceedings)

OLD AGE

- United States. Health, education, and welfare, Department of. Health costs of the aged. Washington, D.C., Government printing office, May 1956. 126p. (Report no. 20)

OLD-AGE BENEFITS

See Pensions and benefit plans
Social security

OLD-AGE HOMES

See Homes for the aged

OLD magic of numbers. Neely, Fred T.**OLDBERG, RICHARD S., joint author**

See Finney, Harry A., and Oldberg, Richard S.

OLDCASTLE, HUGH

- Coomer, R. R. Pioneers in English book-keeping texts—Hugh Oldcastle and John Mellis. *Accounting research* (Eng.), v. 7, April 1956, p. 201-16.

O'LEARY, JEROME

- Social responsibilities and the organized profession. *Accountants journal* (Eng.), v. 47, May 1955, p. 167-9.

O'LEARY, JOSEPH A.

- Controlling a restaurant's food supply and costs. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1178-90.

OLECK, HOWARD L.

- Non-profit corporations and associations; organization, management, and dissolution. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 460p.

OLES, FRANK Z.

Percentage depletion. *CPA news-bulletin* (Maryland association of certified public accountants), v. 6, May 1956, p. 3.

OLIPHANT, WALTER J.

Importance of working papers in relation to C.P.A.'s liability. (Address presented at 1955 annual meeting of the American institute of accountants, October 26, 1955) 4 typewritten pages.

OLLADA, FELIPE

Some common violations of rules of professional conduct. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 213-15.

OLSEN, DANIEL J.

Financial man's viewpoint. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 39-44.)

OLSON, HARRY E.

Cost problems now stressed in C.P.A. examination. *South Dakota certified public accountant*, v. 8, Winter 1954-1955, p. 3.

Handbook of accounting systems. Vermillion, S. D. The author, c1955. various paging. (Same as: Record keeping for small businesses and other enterprises, by Harry E. Olson)

South Dakota, University of. Business research bureau. Record keeping for small businesses and other enterprises—describes and illustrates systems, by Harry E. Olson. Vermillion, S.D., University of South Dakota, Business research bureau, May 1956. 58p. (*Bulletin no. 46*) (Same as: Handbook of accounting systems, by Harry E. Olson)

OLSON, JOHN B.

Higher depreciation deductions for newspapers. *Institute of newspaper controllers and finance officers bulletin no. 83*, May 1955, p. 4-5.

OLSON, JOSEPH B.

Survey figures challenged. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21-2, 24.

OLSON, REUEL L. AND GRADISHAR, R. L.

Saving income taxes by short term trusts. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 190p.

OLT, HERMAN J.

Tax code changes affecting small business concerns—Accumulation of corporate earnings. *Ohio certified public accountant*, v. 14, Winter 1955, p. 18-21.

Tax problems of personal holding companies. *Ohio certified public accountant*, v. 15, Spring 1956, p. 67-70.

OLYMPIC DECISION

Bachrach, Jerome C. Supreme court's Olympic decision may confuse many accrual questions. *Journal of taxation*, v. 3, Oct. 1955, p. 218-19.

O'MALLEY, JOHN T.

Compensating both sales and service work of salesmen. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1132-6.

ON-THE-JOB TRAINING

See Accountants' office—Staff training
Education—On-the-job training

ONCOST

See Cost and factory accounting—Overhead

O'NEAL, F. HODGE

Molding the corporate form to particular business situations: optional charter clauses. *Vanderbilt law review*, v. 10, Dec. 1956, p. 1-53.

O'NEILL, R. E., editor

See Gunn, J. A. L., and O'Neill, R. E., editors

O'NEILL, R. E., joint author

See Gunn, J. A. L., and O'Neill, R. E.

ONTARIO, PROVINCE OF

See Canada. Ontario, Province of

ONTARIO SECURITIES COMMISSION

Collins, J. H. Requirements of the Ontario securities commission. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 399-404.

OPERATING ratios of Florida hotels. Horwath hotel accountant, v. 35, Nov. 1955, p. 5-6.**OPERATING results of department and specialty stores in 1954. McNair, Malcolm P.****OPERATING results of department and specialty stores in 1955. McNair, Malcolm P., and Carson, David.****OPERATING results of food chains in 1955. England, Wilbur B.****OPERATING results of limited price variety chains in 1954. Robinson, Lawrence R.****OPERATING results of limited price variety chains in 1955. Carson, David.****OPERATING STATEMENTS**

See Statements, Financial—Income

OPERATIONAL ACCOUNTING

Churchman, C. West and Ackoff, Russell L. Operational accounting and operations research. *Journal of accountancy*, v. 99, Feb. 1955, p. 33-9.

OPERATIONS RESEARCH

American management association. Operations research; a basic approach. New York, American management association, c1956. 111p. (*Special report no. 13*)

Boshell, E. O. Operations research—top management tool. *Dun's review and modern industry*, v. 67, March 1956, p. 49-51.

Brown, A. A. Internal auditor and the operations research team. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 59-61.)

Canning, Richard G. Role of operations research. (In his *Electronic data processing for business and industry*. c1956. p. 226-46.)

Churchman, C. West, and Ackoff, Russell L. Operational accounting and operations research. *Journal of accountancy*, v. 99, Feb. 1955, p. 33-9.

Cooper, W. W., and Cyert, R. M. Operations research. *Cost and management* (Canada), v. 29, May 1955, p. 180-96.

Crouch, R. Pat. Operations research; a scientific basis for executive action. (*The Arthur Andersen chronicle*, v. 15, Oct. 1955, p. 279-92.)

Gardner, Annesta R. What is operations research? *Dun's review and modern industry*, v. 66, Dec. 1955, p. 46-7.

McCullough, John and Scharff, A. Karl. Operations research. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 11-15.

Magee, John F. Operations research and the accountant. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1749-57.

Odiorne, George S. Operations research: need for re-evaluation. *Michigan business review*, v. 8, July 1956, p. 27-32.

Operations research: can you use it? *Nation's business*, v. 44, July 1956, p. 58-65.

Schiff, Michael. Operations research and the controller. *Controller*, v. 24, Nov. 1956, p. 522-4.

Scriggins, T. D. Impact of research on operating practices. *Retail control*, v. 24, Oct. 1955, p. 25-32.

Shultz, Andrew, Jr. Operations research . . . its relation to production engineering. *Mechanical engineering*, v. 77, Feb. 1955, p. 148-50.

Sloat, Clark. Operations research for the businessman. *Price Waterhouse review*, v. 1, Sept. 1956, p. 15-26.

Swanson, Leonard W. Operations research—what is it? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 303-10.)

OPERATIONS RESEARCH—(Continued)

- Varnum, Edward C. What can operations research contribute to your organization? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 38-41.)
- Vazsonyi, Andrew. Industrial operations research and mathematical models. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 43-88.)
- Whitney, Bernard. Accountant's role in operations research. *California certified public accountant*, v. 23, Feb. 1956, p. 13-18. *Journal of machine accounting systems and management*, v. 7, Dec. 1956, p. 12-14, 30.
- Wofsey, Robert A. Operations research—what it is and what it does. *Arthur Young journal*, v. 3, July 1955, p. 12-19.

OPERATIONS research: can you use it? *Nation's business*, v. 44, July 1956, p. 58-65.

OPPENHEIM, HENRY, AND DIXON, ARTHUR J.

New rules for paying quarterly estimates of tax are stricter and more demanding. *Journal of taxation*, v. 2, April 1955, p. 194-7.

OPPORTUNITIES IN ACCOUNTING

See Accountancy profession—As a vocation

OPTICAL accounting and business management (wholesale). Stead, Harold J.

OPTICIANS

Accounting

Stead, Harold J. Optical accounting and business management (wholesale). Geneva, N.Y., Shuron optical co., inc., c1951. 111p.

OPTIONS

See also Stock options

ORANGE GROVES

See Fruit growers

ORCHARD, L. H., joint author

See Cavaye, C. J., Gotterson, A. R., Orchard, L. H., and Burrell, R. T.

ORCHESTRAS

See Musical enterprises

ORDER out of chaos in accounting language. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33.

ORDERS

Hirschman, Frank D. Automatic processing of orders and invoices. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1077-83.

Miller, Harry B. Computing and coping with loss from small orders. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1106-11.

Rydbeck, V. A. Budget—measure of success. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 269-79.

OREGON NEWSPAPER PUBLISHERS ASSOCIATION

Chart of accounts for weekly newspapers. Eugene, Ore., Oregon newspaper publishers association, February 10, 1954. 1p.

OREM, PRESTON D.

Capital gains of dealers in real property. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 147-51.

ORENSTEIN, MELVIN

Courts are still final arbiter of what travel expenses are deductible; beware hysteria. *Journal of taxation*, v. 5, Nov. 1956, p. 266-70.

ORES

See Mining and metallurgy

ORGANIZATION and administration of blood banks. American association of blood banks.

ORGANIZATION and management. Seckler-Hudson, Cathryn.

ORGANIZATION CHARTS

See also Flow charts

Spriegel, William R. Illustrative organization chart of a manufacturing corporation. (In his *Industrial management*, ed. 5. c1955. Fig. 5.5.)

ORGANIZATION EXPENSES

Sugarman, Norman A. Organization of a corporation: new considerations under the Internal revenue code of 1954. *Western Reserve law review*, v. 6, Summer 1955, p. 333-83.

ORGANIZATION MANUALS

See Manuals

ORGANIZATION of federal executive departments and agencies. United States. Senate.

ORGANIZATIONAL UNITS

See Branches

ORGANIZING an office to handle management services. Ryan, Louis A.

ORGANIZING for effective systems planning and control. American management association.

ORIGIN of "cash method bookkeeping" in Japan. Nishikawa, Kojiro.

ORIGINAL COST

See also Public utilities, under subheadings: Costs; Valuation

ORIN, RICHARD M.

Alimony payments—periodic or installment? *Taxes—the tax magazine*, v. 33, June 1955, p. 414-20.

O'ROURKE, JOHN

Should ad agencies keep open books? *Printers' ink*, v. 255, June 15, 1956, p. 72.

O'ROURKE, JOSEPH H.

Depletion rates and records for timber operations. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1679-88.

ORR, JOHN A.

Records retention and destruction. *Canadian chartered accountant*, v. 68, June 1956, p. 506-12.

ORR, W. A.

Municipal debt management in Canada. *Municipal finance*, v. 28, Aug. 1955, p. 33-8.

ORREN, HARDING A.

Streamlined filing and indexing system for the law office. *Practical lawyer*, v. 2, Nov. 1956, p. 41-9.

ORRICK, ANDREW DOWNEY

Enforcement of the securities acts; an address before the Washington society of certified public accountants, Seattle, Washington, July 18, 1956. 9 mimeo. pages.

ORRICK, NORWOOD B.

Compensation to stockholder-employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 405-16.)

OSBORN, HILARY H.

America's new tax law. (Address delivered at annual meeting of Virginia manufacturers association, Roanoke, Va., October 8, 1954) 11 type-written pages.

OSBORN, MARJORIE M.

Graphic presentation of results under a variable budget control system. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 520-5.

OSBORN, RODDY F.

Management implications of data-processing equipment. (In Bursk, Edward C., ed. *Management team*. 1955. p. 106-11.)

OSBORNE, MATTER OF

Rohde, Thomas J. Disposition of stock distributions—an unsolved problem of trust administration in New York; submitted in partial fulfillment of the requirements of the Graduate school of banking conducted by the American bankers association at Rutgers university, New Brunswick, N.J., June 1956. 154p.

O'SHEA, A. P.

Stott, H. N. Livestock: trading stock or fixed capital? a reply to A. P. O'Shea. *Accountants' journal* (N.Z.), v. 33, Dec. 1954, p. 183-4.

O'SHEA, CARBERY

Foundations for individual and corporate purposes. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 261-311.)

OSLER, PAUL W.

Estimating the month's gross profit under standard costs. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 897-903.

OSMOND, DONALD C.

Corporate executive and the business expense deduction. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 68-73.

OSTER, CLINTON V., joint author

See Lynn, Arthur D., Jr., and Oster, Clinton V.

OSTERGREN, C. N.

Some observations on liberalized tax depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 273-9.

OTHER income, capital gains and losses. Hughes, Abner E.**OTHER PROCEDURES**

See Auditing—Other procedures

OTTERBOURG, EDWIN M.

Ethics and the unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 3-16.
Ethics and unauthorized practice. *Texas bar journal*, v. 19, Jan. 22, 1956, p. 15-16, 49-53.

OULD, JAMES P., JR.

New retirement provisions try to equalize taxed and tax-free income. *Journal of taxation*, v. 4, March 1956, p. 136-7.

OUR dangerous little knowledge of economics. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 30.**OUTDOOR DRIVE-IN THEATERS**

See Moving picture theaters

OUTLINE of planned changes in organization and operations. United States. Comptroller general.**OUTLINES** on distribution cost accounting and control for cost reduction based on profit analysis, distribution costs, working papers. Eisner, Frederick M.**OUTPUT**

See Production

OVENS, GEORGE

Estate planning. *Canadian journal of accountancy*, v. 4, March 1955, p. 57-65.
Public accountant as a valuator or as a valuation witness. *Canadian journal of accountancy*, v. 4, June 1955, p. 95-8.

OVERALLS

See Clothing

OVERBY, MARGARET B.

Internal check and control. *Woman C.P.A.*, v. 18, Oct. 1956, p. 4-8.

OVERHEAD

See Cost and factory accounting—Overhead

OVERPAYMENT OF TAXES

See Taxation, United States—Overpayments

OVERTIME

See Wages, fees, salaries, etc.—Overtime

OWENS, WINIFRED D.

Etiquette and ethics. *Woman C.P.A.*, v. 19, Dec. 1956, p. 16-18.

OWNERSHIP of accountants' working papers. American institute of accountants. Committee on state legislation.**OWNERSHIP** of accountant's working papers (In the Matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters U.S. Dist. Ct., No. Dist. Calif., So. Div., Misc. No. 421, July 11, 1956). (Official releases) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72.
Journal of taxation, v. 5, Dec. 1956, p. 337-9.**OWNERSHIP** of tax-exempt securities, 1913-1953. Lent, George E.**P.A.Y.E.**

See Taxation, Great Britain—Pay-as-you-earn

PACE, HOMER ST. CLAIR, AND KOESTLER, EDWARD J.

Auditing. New York, Pace and Pace, c1955. 453p. (*Pace accounting series*, v. 6)
Cost accounting. New York, Pace and Pace, c1956. 516p. (*Pace accounting series*, v. 4)

PACE COLLEGE

Accountancy—indispensable tool of control and administration in business and in government. New York, Pace college, c1953. 30p.

PACE COLLEGE TAX FORUM

Stock, Leon O., and Schlaffer, Alex. Should a stock exchange member firm incorporate? (Proceedings of the Pace College tax forum, June 8 and 10, 1953) New York, Pace college (1953). 19p. plus illustrations.

PACKING AND SHIPPING

Dolce, Charles. Packing and sales branch cost control under standards. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 404-14.

PACKING INDUSTRY**Statistics**

Foulke, Roy A. Ratios for meats and provisions, packers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

PAGE, EUGENE S.

Automotive vehicles . . . buy or lease? *Purchasing*, Dec. 1955, p. 118-20, 318.

PAGE, FRED G.

Certified public accountant, his responsibility, and Statement 23. *Mississippi certified public accountant*, v. 10, Summer 1956, p. 1-7.
Comments included in long form reports. *Alabama CPA*, v. 5, Jan. 1955, p. 8-15.

PAINT AND VARNISH MANUFACTURERS**Accounting**

Sieplein, W. R. Accounting for paint manufacturers. (In Lasser, J. K., ed. *Handbook of accounting methods*. ed. 2. c1954. p. 857-71.)

Statistics

Foulke, Roy A. Ratios for paint, varnish and lacquer manufacturers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

PAINT AND VARNISH MANUFACTURERS—**Statistics—(Continued)**

National paint, varnish and lacquer association. Manufacturers of paint and allied products—financial averages for year 1953. *Coatings* (National paint, varnish and lacquer association), v. 7, Jan. 31, 1955, p. 20.

PAINT AND VARNISH RETAILERS**Statistics**

Accounting corporation of America. Paint, glass and wallpaper stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 79-80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 79-80.) National cash register company. Paint, glass and wallpaper stores. (In its *Expenses in retail businesses*. (1955). p. 33.) National paint, varnish and lacquer association. Survey of paint store business, 1952. *Coatings* (National paint, varnish and lacquer association), v. 6, April 26, 1954, p. 75.

PAINT AND VARNISH WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for wholesalers of paints, varnishes, and lacquers. (In his *Genesis of the 14 important ratios*. c1955.)

PAINTER, RICHARD P.

Program for payroll record keeping in the small high school. *Balance sheet* (South-western publishing company), v. 37, April 1956, p. 347-8.

PAKISTAN

United States. Commerce, Department of. Investment in Pakistan; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1956. 214p.

PALEN, JENNIE M.

Report writing for accountants. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 602p.

PALM, ARTHUR O.

Re-examination of the 1954 revenue code: Net operating losses. *Journal of accountancy*, v. 102, Nov. 1956, p. 59-67.

PALMER, ALFRED AND CRAWFORD, J. C.

Cutforth, Arthur E. Audits, ed. 10 (rev.), by Alfred Palmer and J. C. Crawford. London, Gee and co., Ltd. 1955. 324p.

PALMER, ERVIN S.

Cost study basic to program pricing in a radio-television station. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 745-53.

PALMER, GILBERT H.

Approach to stock valuation. *Analysts journal*, v. 12, May 1956, p. 17-19.

PALMER, HARVARD

Role of the trust officer in estate planning. (Address at annual meeting of American institute of accountants, September 24, 1956) 8 typewritten pages.

PALMER, JOHN L.

Gaps in the code filled by new regulations covering distributions to stockholders. *Journal of taxation*, v. 4, May 1956, p. 268-9.

PALMER, R. E.

Changing role of the internal auditor. *Accountants journal* (Eng.), v. 47, Oct. 1955, p. 279-82. *Canadian journal of accountancy*, v. 5, March 1956, p. 77-82.

PALMER v. FISHER

Preston, Henry A. Federal recognition of state statutes rendering privileged communications between accountant and client. *Illinois certified public accountant*, v. 18, Spring 1956, p. 15-18.

PAMP, FREDERIC E., JR.

Liberal arts as training for business. *Harvard business review*, v. 33, May-June 1955, p. 42-50.

PANAMA

Gibbons, William J. Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1245-9.

PANSZA, HENRY G.

Cost budgeting in the air force. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 24-5.

PAPE, MORITZ E.

By-product costing in glue manufacture. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1304-9. How to estimate the costs of fringe benefits. *Management methods*, v. 7, Feb. 1955, p. 13-16.

PAPER BOX MANUFACTURERS**Statistics**

Fibre box association. Statistics—fibre box industry, 1954. Washington, D.C., Fibre box association, c1955. 44p. Foulke, Roy A. Ratios for manufacturers of paper and paper boxes. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

PAPER, CARDBOARD, ETC., MANUFACTURERS

American institute of management. Sutherland paper company. *Management audit*, v. 6, Aug. 1956. 8p. (Special audit no. 142)

Accounting

Hodson, G. J. C. Accounting for the pulp and paper industry. *Canadian chartered accountant*, v. 66, June 1955, p. 365-74. Thompson, William Rodney. System for the American pulp and paper company. (In his *Accounting systems their design and installation*. ed. 8. 1953. p. 552-606.)

Cost accounting

Galloway, H. S. Paper grade cost accounting. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference . . . 1955*. p. 62-8.)

Costs

Yeatts, William F. Ingredient costs of paperboard for folding cartons. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 509-15.

Statistics

Foulke, Roy A. Ratios for manufacturers of paper and paper boxes. (In his *Genesis of the 14 important ratios*. c1955.)

PAPER, CARDBOARD, ETC., WHOLESALEERS**Statistics**

Foulke, Roy A. Ratios for paper wholesalers. (In his *Diversification in business activity*. c1956.)

PAPER DISTRIBUTORS**Accounting**

National paper trade association, inc. Manual of accounting and costing for the paper distributing trade, including a section on the compensating of outside salesmen. ed. 4. New York, National paper trade association, inc., July 1955. 29p.

PAPER MILLS

See Paper, cardboard, etc., manufacturers

PAPERWORK

See also Forms

Office management
Records

Barcan, Arthur. New frontiers in records management. *Journal of accountancy*, v. 102, Nov. 1956, p. 50-4.

Clark, Roy E. Areas of potential cost reduction—paperwork. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 18-28.)

Commission on organization of the executive branch of the government. Paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 17p.

PAPERWORK—(Continued)

- Commission on organization of the executive branch of the government. Task force report on paperwork management: Part II, the nation's paperwork for the government—an experiment, June 1955. Washington, D.C., Government printing office, 1955. 69p.
- Fagerberg, Dixon, Jr., editor. How to conduct a survey to reduce paper work costs. (Practitioners forum) *Journal of accountancy*, v. 101, June 1956, p. 67-8, 70, 72.
- Flow charts can avoid costly paperwork detours. *Modern office procedures*, v. 1, July 1956, p. 10-11, 24.
- Shiff, Robert A. Cost cutting controls through records management. *Internal auditor*, v. 12, Dec. 1955, p. 18-24.
- Simon, Carl J. Reducing paper work costs. *L.R.B. & M. journal*, v. 36, July-Sept. 1955, p. 1-12.

PAPERWORK management. Commission on organization of the executive branch of the government.

PARAGUAY

United States. Commerce, Department of. Investment in Paraguay—conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 110p.

PARENT, ANDRE

Some aspects and applications of distribution costing. *Cost and management* (Canada), v. 30, Jan. 1956, p. 17-25.

PARENT COMPANIES

See Consolidations and mergers
Holding companies and subsidiaries

PARFITT, WILLIAM C.

Cyclical method of taking physical inventory. *Arthur Young journal*, v. 2, Jan. 1955, p. 31-7.

PARI-MUTUEL TAXES

See Race tracks—Taxation

PARISHES**Accounting**

Burkhardt, Godfrey F. Accounting for parishes. ed. 2, rev. Latrobe, Pa., Archabbey press, 1954. 182p.

PARK, COLIN

Two-day initial training program in a medium-sized firm; a case study. *New York certified public accountant*, v. 26, March 1956, p. 152-6.

PARK operators standardized accounting system manual. Mobilehome dealers national association.

PARKER, ALLAN J.

Deductions and credits. New York. Practising law institute, March 1955. 108p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

PARKER, BENJAMIN M.

National debt and excise taxes. *Taxes—the tax magazine*, v. 34, June 1956, p. 399-402.

PARKER, FOSTER

Some observations on accounting trends in the petroleum industry. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 61-70.)

PARKER, J. B.

Viewpoint of the internal auditor. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 45-51.)

PARKER, REGINALD

Good law school: pipedreams of a lawyer from two continents. *American bar association journal*, v. 42, Dec. 1956, p. 1123-7.

PARKES, A. H.

Accountant's report for purposes of a prospectus. *Chartered accountant in Australia*, v. 27, Oct. 1956, p. 196-211.

PARKING FACILITIES

Bullock, Thomas M. Are we parked in a tax zone? *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 115-20.

Accounting

Simpson, W. W. Parking meter collections. *General accountant* (Canada), May-June 1955, p. 16-17.

PARRA, ALIRIO, joint author

See Perez de la Cova, Carlos and Parra, Alirio

PARRISH, JACK S.

Cost reporting and control in the lumber industry. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 626-33.

PARSON, DANIEL

Educational requirements; letters from Ed Wiener, S. Alexander Bell and Daniel Parson. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32.

PARSONS, WILLIAM, joint author

See Tweed, Harrison and Parsons, William

PARTNERS

See Partnerships

PARTNERS and partnerships. Janin, Harry.

PARTNERSHIP AGREEMENTS

Forster, Richard H., and Willis, Arthur B. How to draft a partnership buy and sell agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 57-86.)

Jessup, W. Edgar, Jr. How to draft the partnership agreement and trust provisions for a family partnership with trusts as partners. (In Southern California University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 137-81.)

Jones, H. Bradley. Suggestions for the content and drafting of the law partnership agreement. *Practical lawyer*, v. 2, May 1956, p. 50-68.

Kahn, Edwin L. Drafting partnership agreements under the 1954 code—special provisions for profit sharing and miscellaneous problems (other than death or withdrawal of partner.) (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 909-38.)

Melczor, Joseph T., Jr. How to draft a partnership agreement under the 1954 internal revenue code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1954. p. 39-56.)

Norberg, John B. Importance of accounting principles in drafting partnership agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 183-93.)

Peck, Austin, Jr. How to draft a professional partnership agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 109-36.)

Rabin, Joseph. Tax traps in the business partnership agreement. *Practical lawyer*, v. 2, Dec. 1956, p. 74-82.

Rucks, Joseph G. Effect of the new internal revenue code on partnership agreements. *Oklahoma law review*, v. 8, Aug. 1955, p. 331-40.

Sammond, Frederic. Agreement for a law partnership. *Wisconsin bar bulletin*, v. 29, Aug. 1956, p. 11-20.

Willis, Arthur B. Drafting partnership agreements; the general lawyer's responsibility for income tax consequences under the Internal revenue code of 1954. *Montana law review*, v. 16, Spring 1955, p. 44-50.

Willis, Arthur B. Drafting partnership agreements under the 1954 code: provisions applicable in case of death or withdrawal of a partner. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 939-60.)

PARTNERSHIP AGREEMENTS—(Continued)

Willis, Arthur B. Income tax problems of the professional partnership; including tax considerations in drafting the law partnership agreement. *Practical lawyer*, v. 2, Nov. 1956, p. 66-77.

PARTNERSHIP INSURANCE

See Insurance, Life

PARTNERSHIP or corporation under today's tax rates. Research institute of America.

PARTNERSHIP v. CORPORATION

See Business—Form of organization

PARTNERSHIPS

See also Accountants' office—Partnerships
Business—Form of organization
Taxation, United States—Partnerships

Bandy, William R., and Elkouri, Frank. Uniform partnership act. *Oklahoma law review*, v. 9, Nov. 1956, p. 377-91.

Dodge, John F., Jr. Partnerships—valuation of assets on death of a partner. *Michigan law review*, v. 53, May 1955, p. 972-81.

Eckhardt, August G. Farm partnership form with suggestions as to how to obtain social security coverage for "retired" farmers. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 9, 11-12, 57-61.

Goldberg, Hyman R. Business life insurance in a partnership. *Accounting seminar*, v. 11, Dec. 1956, p. 24-8.

Hall, George E. Legal aspects of a medical partnership. Chicago, Ill., American medical association, c1954. 11p.

Simons, Harry. Priority program approach to partnership liquidation by installments. *Accounting review*, v. 30, April 1955, p. 344-7.

White, Edwin H. Business insurance; insured business continuation plans for proprietorships, partnerships, and close corporations. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 452p.

Accounting

Anderson, Wilton T. Master schedule for partnership dissolution—installment basis. *Accounting review*, v. 30, Jan. 1955, p.139-44.

Blough, Carman G., editor. Capitalizing partners' capital deficits when incorporating. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Sept. 1956, p. 69-70.

Blough, Carman G., editor. Presentation of partners' equity. (Accounting and auditing problems) *Journal of accountancy*, v. 101, April 1956, p. 64.

Corbin, Donald A. Simple method for preparing a priority table in partnership liquidation by installments. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 313-15.

Institute of chartered accountants in England and Wales. Reports on accounts of sole traders and partnerships. London, Institute of chartered accountants in England and Wales, May 1955. 6p. *Accountant* (Eng.), v. 132, May 28, 1955, p. 612-13.

Karrenbrock, Wilbert E., and Simons, Harry. Partnerships—formation and operation; Dissolution upon ownership changes; liquidation; Liquidation by installments. (In their *Advanced accounting—comprehensive volume*. c1955. p. 1-134.)

Mackenzie, Donald H. Partnerships: formation and division of profits; Termination of a partnership. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 452-86.)

Norberg, John B. Importance of accounting principles in drafting partnership agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses*. 1956. p. 183-93.)

Partnership accounting. (In *Accountants' handbook*. ed. 4. 1956. Sec. 24. p. 1-24.)

Auditing

Giancola, Frank V. Auditor's opinion on financial statements of single proprietor or partnership. *Arthur Young journal*, v. 4, Oct. 1956, p. 12-17.

PARTRIDGE, B. O., joint author

See Broughall, W. H., and Partridge, B. O.

PASLEY, ROBERT S.

Interpretation of government contracts: a plea for better understanding. *Fordham law review*, v. 25, Summer 1956, p. 211-40.

PATARD, A. G.

Sales incentives aligned to company objectives. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 204-10.

PATENTS, COPYRIGHTS, ETC.

Bardes, Philip, and others. Patents and other intangibles. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 10.)

Derenberg, Walter J. Copyright law. *New York university law review*, v. 31, Feb. 1956, p. 334-43.

Kupferman, Theodore R., editor. 1953 copyright problems analyzed. Chicago, Ill., Commerce clearing house, inc., c1953. 280p.

Mackenzie, Donald H. Depreciation, depletion, amortization of goodwill, patents and copyrights. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 339-56.)

Miller, Gustave. Patent information. Washington, D.C., The author, c1949. 38p.

Nimmer, Melville B. Copyright publication. *Columbia law review*, v. 56, Feb. 1956, p. 185-202.

Pavitt, William H., Jr. Patents under code section 1235. *Taxes—the tax magazine*, v. 33, April 1955, p. 265-70.

Pilpel, Harriet F. Developments in tax law affecting copyrights in 1954. *Taxes—the tax magazine*, v. 33, April 1955, p. 271-6.

Pilpel, Harriet F. Tax aspects of copyright property. (In Kupferman, Theodore R., ed. 1953 *copyright problems analyzed*. p. 177-214.)

Rudy, Stephen J. Patent asset evaluation; a proposed method for the evaluation of patent assets in industrial management operations. Yonkers, N.Y., The author, c1955. 42 mimeo. pages. (A thesis submitted to the Department of industrial engineering, Columbia University) *Journal of the Patent office society*, v. 37, Aug. 1955, p. 571-607.

Wallick, Robert D. "Sale or exchange" of patent rights for federal income tax purposes. *George Washington law review*, v. 23, March 1955, p. 456-78.

Woodward, Wm. Redin. Sales of patents and copyrights. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1269-76.)

PATERSON, J.

Problems of installing a standard cost system. *Cost accountant* (Eng.), v. 35, July 1956, p. 37-9.

PATON, A. B.

Stock control in hotels. *Chartered accountant in Australia*, v. 26, May 1956, p. 605-8.

PATON, WILLIAM A.

Letter on nonapplication of "incremental cost" principle to postal cost accounting, dated January 22, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 221-5.)

Question of usage. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.

Significance of depreciation accounting with special reference to plant replacement. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 528-38.)

PATON, WILLIAM A., AND PATON, WILLIAM A., JR.

Corporation accounts and statements; an advanced course. New York, Macmillan co., c1955. 740p. ———Problems and cases. c1955. 184p.

PATRICK, A. WEYMAN

Theory and technique of cost accounting in the hosiery industry. Ann Arbor, Mich., University of Michigan, School of business administration, March 1956. 229p. (*Michigan business studies, volume 12, number 3*)

PATRONAGE REFUNDS

See Cooperatives

PATTEN, ROBERT A.

Hospital accountant and crime loss control. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 103-21.)

PATTEN, WOOLVIN

Will Bloch decision make proof of willfulness in fraud cases more difficult? *Journal of taxation*, v. 3, Nov. 1955, p. 306-9.

PATTERN of financial asset ownership—Wisconsin individuals, 1949. Atkinson, Thomas R.

PATTERNS, DRAWINGS, MODELS, ETC.

Allen, Charles B. Introduction to model building on account data. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1320-33.

Stewart, James C. Design cost analysis—a guide for the engineer. *Cost and management* (Canada), v. 29, April 1955, p. 129-38.

PATTILLO, ARTHUR S.

Nature of deductible business expenses. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 404-10.

PATTON, ARCH

Annual report on executive compensation. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 124-35. Building on the executive compensation survey. *Harvard business review*, v. 33, May-June 1955, p. 84-90.

How effective is an executive? *Controller*, v. 23, Jan. 1955, p. 22-3, 40.

Industry patterns of executive compensation. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 121-32.

Key to a productive executive incentive plan. *Controller*, v. 24, Sept. 1956, p. 410-12, 432.

PATTON, EUGENE J., joint author

See Boydston, Frank W., and Patton, Eugene J.

PATTON, JOHN A., editor

Manual of industrial engineering procedures. Du-buque, Iowa, Wm. C. Brown co., c1955. 144p.

PAUL, GORDON A.

Effecting control of manufacturing inventories. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 545-52.

PAUL, LAURETTA

Development and use of procedural manuals. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 43-57.)

Valuation and recording of hospital properties. *Hospital accounting*, v. 10, Oct. 1956, p. 10-11.

PAUL, RANDOLPH E.

Erosion of the tax base and rate structure. *Tax law review*, v. 11, March 1956, p. 203-22.

Fiscal priorities for our growing economy. *Howard law journal*, v. 2, June 1956, p. 173-92.

History of taxation in the United States. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 5-16.)

Magill, Roswell. Impact of income tax leakages—a postscript to Randolph Paul. *Tax law review*, v. 12, Nov. 1956, p. 1-14.

Mr. Justice Black and federal taxation. *Yale law journal*, v. 65, Feb. 1956, p. 495-528.

Short historical background in taxation to help practitioner make sound decisions today. *Journal of taxation*, v. 3, Nov. 1955, p. 258-63.

PAUL, WILLIAM B.

Partners and partnerships. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 108-15.)

PAULSON, FORD R., joint author

See Polasky, Alan N., and Paulson, Ford R.

PAULSTON, JOHN O.

How to plan and execute the sale of a corporate business under the Internal revenue code of 1954. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 383-444.)

Sale or transfer of a partnership interest; the collapsible partnership. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 251-79.)

PAVITT, WILLIAM H., JR.

Patents under code section 1235. *Taxes—the tax magazine*, v. 33, April 1955, p. 265-70.

PAYMENTS in lieu of taxes and shared revenues. United States, Commission on intergovernmental relations.

PAYMENTS TO WIDOWS

See Taxation, United States, under subheadings: Compensation for services; Employee benefits

PAYNE, DONALD N.

Tax code changes affecting small business concerns—Accounting methods. *Ohio certified public accountant*, v. 14, Winter 1953, p. 3-11.

PAYROLLS

See also Taxation, United States—Withholding
Wages, fees, salaries, etc.

Municipal finance officers association of the United States and Canada. Pay roll practices of local governments in the United States and Canada. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 16, 1955. 10p. (*Special bulletin 1955F*)

Neuner, John J. W., and Neuner, Ulrich J. Internal check—inventories, expenses, and payrolls . . . cash, accounts receivable, and securities. (In their *Accounting systems*. ed. 2. 1955. p. 175-206; 253-78.)

Ohio valley retail controllers' association. Salespeople's payroll method; a survey. *Retail control*, v. 24, Nov. 1955, p. 30-40.

Accounting

Accounting for payrolls. (In *Accountants' handbook*. ed. 4. 1956. Sec. 8. p. 11-33.)

Balet, J. W. Electronic processing of payroll. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 295-302.)

Fogg, Gordon G. Modern simplified pay roll procedure. *Controller*, v. 23, Feb. 1955, p. 66-8.

Harding, A. O. How to use an accounting machine for payroll work. *Office*, v. 41, June 1955, p. 76-83.

Kamph, Harry N. Payroll procedures. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 180-4. (1955 conference proceedings)

Neuner, John J. W., and Neuner, Ulrich J. Systems installation work for payrolls. (In their *Accounting systems*. ed. 2. 1955. p. 231-51.)

Novak, Robert E. Advantages and procedures of a one-deduction tax payroll system. *Hadley service bulletin*, Sept. 1956, p. 2-3.

Painter, Richard P. Program for payroll record keeping in the small high school. *Balance sheet* (South-western publishing company), v. 37, April 1956, p. 437-8.

Costs

Brodner, Joseph. Food and beverage payroll costs and control. *Transcript*, v. 13, June 1956, p. 1, 4-6; July 1956, p. 3, 7.

Schiff, Michael. Clerical cost control in the payroll department—a case study. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1381-9.

PAYTON, BOB

Basics for your shopping center planning. *National real estate and building journal*, v. 57, Feb. 1956, p. 27-9.

- PEACOCK, ALAN T.**
Tax policy and the budget 1956. *British tax review*, June 1956, p. 65-73.
- PEARSON, C. F.**
Collection agency accounting. *Hadley service bulletin*, Jan. 1956, p. 1-6.
- PEARSON, G. C. B.**
Developments in machine accounting. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 100-11.)
- PEARSON, RUSSELL A.**
Talk presented before State society executives and State society officers, October 23, 1955, at Washington, D.C., on the subject of the employment of an executive secretary. 2 mimeo. pages.
- PEAT, MARWICK, MITCHELL AND COMPANY**
Electronics and banks. New York, Peat, Marwick, Mitchell and co., September 1956. 37p.
- PEAVY, WAYMON G.**
Formation and termination of partnerships. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 7-18.)
Re-examination of the 1954 Internal revenue code: Corporate organizations and reorganizations. *Journal of accountancy*, v. 102, Aug. 1956, p. 35-40.
Tax problems of co-owners electing to be treated as a partnership under the new rules. *Journal of taxation*, v. 5, Nov. 1956, p. 290-4.
- PECHMAN, JOSEPH A.**
Individual income tax base. (In National tax association. *Proceedings* . . . 1955. p. 304-15.)
Individual income tax provisions of the 1954 code. *National tax journal*, v. 8, March 1955, p. 114-35.
- PECK, AUSTIN, JR.**
How to draft a professional partnership agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 109-36.)
- PECK, LESLIE G., joint author**
See Brown, Arthur A., and Peck, Leslie G.
- PEDELAHORE, J. EARL**
Case for the dissent (Report of the Commission on standards of education and experience for certified public accountants). (Address at annual meeting of American institute of accountants, September 23-27, 1956) 12 typewritten pages. *Journal of accountancy*, v. 102, Dec. 1956, p. 38-41.
- PEDERSON, ALVIN**
Improvement of reports to management. (*The Arthur Andersen chronicle*, v. 16, Oct. 1956, p. 293-300.)
- PEEK, ARNOLD B.**
Warehouse receipt financing; the bank-warehouse relationship. San Francisco, Calif., Lawrence warehouse co., c1953, 1954. 110p.
- PEERY, CHARLES L.**
Financing a small business. *Alabama business* (University of Alabama), v. 26, Dec. 15, 1955, p. 1-3.
- PEGBOARDS**
See Mechanical devices—Pegboards
- PEGLER, E. E., joint author**
See Ranking, D. F. D., Spicer, E. E., and Pegler, E. E.
- PEIRCE, JAMES L.**
Controllershship and cost accounting. *Controller*, v. 24, Aug. 1956, p. 359-61, 384.
Controllershship motivation. *Controller*, v. 23, Aug. 1955, p. 367-9, 396.
What makes a budget work. *Illinois manufacturers' costs association monthly bulletin*, April 1955.
- PEIRCE, RICHARD F.**
Course in electronic data processing in the accounting curriculum. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 309-13.
New approach to budgeting. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 49-56.
- PELEJ, JOSEPH**
Electronic data processing in industry. *Machine accountant*, v. 4, Nov. 1955, p. 5-10.
Practical program of study. (In American management association. *Electronic data processing in industry*. c1955. p. 55-64.)
Wayland, James F. Praise for Pelej. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.
- PELOUBET, MAURICE E.**
Audit working papers. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 33-138.)
Cash discount: challenge, by S. Clark Pyfer; —And reply, by Maurice E. Peloubet. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 23-4.
Clearing skies—the effects and implications of the recent interpretation by Secretary of the treasury Humphrey, of Treasury department circular no. 230. (Address at annual meeting of New Jersey society of certified public accountants, May 12, 1956) 8 typewritten pages.
Cost accountant in the modern world. *Journal of accountancy*, v. 99, March 1955, p. 55-9.
Federal tax problems relating to inventories. *Tax executive*, v. 8, Jan. 1956, p. 139-48.
Goldberg, Louis S. Rarely explored area. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.
Historical background of accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 7-39.)
Inventory control and valuation. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 170-3. (1955 conference proceedings)
Invisible expense. Sept. 20, 1955. 15 mimeo. pages.
Problem of communication. *Journal of accountancy*, v. 102, July 1956, p. 36-8.
Robinson-Patman act. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25-6, 28, 30.
What's wrong with the income tax? *Dun's review and modern industry*, v. 68, Aug. 1956, p. 41-2, 75-7.
- PELOUBET, SIDNEY W.**
Must we follow A.I.A. research bulletins? *New York certified public accountant*, v. 26, Feb. 1956, p. 93-5.
Research for broader audit fields. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 19-26.)
- PELTIER, JOHN A.**
Evaluation of an electronic data processing program. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 215-21.
- PENALTIES**
See Tax penalties
- PENFOLD, R. D.**
See Wilson, H. A. R. J., and Penfold, R. D.
- PENMAN, MARTHA E., joint author**
See Van Fennam, Weltha, and Penman, Martha E.
- PENNELL, JOHN S.**
Distribution of assets in liquidation is big uncertainty in regulations on liquidations. *Journal of taxation*, v. 4, May 1956, p. 271-2.
Divisive reorganizations and corporate contractions. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 924-38. (University of Chicago—8th annual Federal tax conference)
Provisions governing corporations. *University of Illinois law forum*, v. 1955, Fall 1955, p. 436-88.
- PENNEY, LOUIS H.**
Fagerberg, Dixon, Jr., editor. Two ways of cultivating more extensive work from existing clients. (Practitioners forum) *Journal of accountancy*, v. 99, Feb. 1955, p. 80.

PENNEY, W. R.

Case study in budgetary control. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 19-32.)

PENNIMAN, CLARA

Role of property tax in Wisconsin. *National tax journal*, v. 9, Dec. 1956, p. 331-8.

Selected problems in state income tax administration. (In National tax association. *Proceedings* 1955. p. 484-91.)

PENNINGTON, KERMIT M.

Application and use of machines and electronics in accounting. *L.R.B. & M. journal*, v. 36, April-June 1955, p. 7-16. *New York certified public accountant*, v. 25, Oct. 1955, p. 582-9.

PENNINGTON, W. J.

Cost analysis procedures for newspaper publishers. *Journal of accountancy*, v. 99, March 1955, p. 49-54.

Newspaper unit costs in action. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 38-51.)

Regional program based on INCFO manuals helps daily newspapers handle costs. *Newspaper controller*, v. 9, March 1956, p. 1, 4-7.

Unit costs in action. *Institute of newspaper controllers and finance officers bulletin* no. 85, July 1955, p. 1-7.

PENNISH, JOHN S., AND JOHNSON, MALCOLM

Rental and royalty arrangements among controlled taxpayers. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 696-706.)

PENNISH, JOHN S., AND NATHAN, ROBERT B.

Life insurance and annuities under the Internal revenue code of 1954. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 634-59.)

PENNSYLVANIA, UNIVERSITY OF

McGill, Dan M. Fundamentals of private pensions; published for the Pension research council, Wharton school of finance and commerce, University of Pennsylvania. Homewood, Ill., Richard D. Irwin, inc., c1955. 239p.

McGill, Dan M., editor. Pensions: problems and trends. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1955. 211p.

Schultz, Robert E. Life insurance housing projects. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 154p.

Snider, Harold Wayne. Life insurance investment in commercial real estate. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 136p.

PENNSYLVANIA C. & C. CORP.

See Anchin, Block and Anchin v. Pennsylvania C. & C. corp.

PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Katzen, Paul. Outline and bibliography on applications of auditing procedure bulletin no. 23. (Address at Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

Martin, Frederick. Supervision of directors' examinations by independent public accountants; a case study. Philadelphia, Pa., Pennsylvania institute of certified public accountants, November 24, 1952. 7p.

Members of the Pennsylvania institute adopt revised canons of professional ethics. *Pennsylvania CPA spokesman*, v. 27, Oct. 1956, p. 1, 4-5.

Richards, James A. Case study material on applications of auditing procedure bulletin no. 23. (Address at the Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

PENNSYLVANIA STATE BOARD FOR THE EXAMINATION OF PUBLIC ACCOUNTANTS

Shissler, W. E. Rules adopted for Pennsylvania CPA's include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.

PENNSYLVANIA STATE UNIVERSITY

Katzen, Paul. Outline and bibliography on applications of auditing procedure bulletin no. 23. (Address at Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

Richards, James A. Case study material on applications of auditing procedure bulletin no. 23. (Address at the Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

PENNSYLVANIA tax problem 1955. Tax institute, inc.

PENNSYLVANIA turnpike adopts new IBM electronic toll system. *Business machines*, March 12, 1954.

PENNY, J. LEONARD

See Cereal byproducts company v. Roy Hall, J. Leonard Penny, et al.

PENNY ELIMINATION

See Cents, Elimination of

PENSION planning for closed corporations. *Minnesota certified public accountant*, v. 6, Dec. 1956, p. 3-5.

PENSION schemes; the two methods, by an actuary. *Accountant* (Eng.), v. 135, Aug. 18, 1956, p. 151-6.

PENSIONS AND BENEFIT PLANS

See also Profit sharing

Taxation, United States—Employee benefits

Ackerman, Laurence J. Financing pension benefits. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 63-74.

Ain, Samuel N. OASI—impact on private pension plans. *Harvard business review*, v. 34, May-June 1956, p. 101-8.

Backman, Jules. High costs of liberalizing SUB plans. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 69-75.

Bethel, Carlyle A. Advantages of funding a pension plan through a qualified trustee. *Journal of taxation*, v. 2, May 1955, p. 296-8.

Bethel, Carlyle A. Pension and profit-sharing trusts. *Cooperative accountant*, v. 9, Fall 1956, p. 18-25.

Bankers trust company. Study of industrial retirement plans, including analyses of complete programs recently adopted or revised. 1956 ed. New York, Bankers trust co., c1956. 177p.

Blake, Matthew F. Employee and executive compensation arrangements. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

Buck, George B., Jr. Features of present-day pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 1-32.)

Bureau of national affairs, inc. Pensions and profit sharing. ed. 2. Washington, D.C., Bureau of national affairs, inc., c1956. 296p.

Casey, William J. Pension and profit sharing plans. (In his *Executive pay plans*. c1956. p. 154-60.)

Contractual aspects of pension plan modification. *Columbia law review*, v. 56, Feb. 1956, p. 251-70.

PENSIONS AND BENEFIT PLANS—(Continued)

- Fisher, Austin M. Human relations of pension planning. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 265-87.)
- Ford motor company. Ford supplemental unemployment benefit plan. Dearborn, Mich., Ford motor co., June 1955. 14p.
- Frutkin, Arnold W. Bargaining on pensions. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 211-40.)
- Gabel, John. Trends in negotiated pension plans. *Institute of newspaper controllers and finance officers bulletin*, June 1955, p. 3-5.
- Gordon, Emanuel L. Pension and profit sharing plans for medium and small business. (In Tulane university, *Proceedings of the fourth annual Tulane tax institute* 1955. p. 231-59.)
- Gradison, Willis D. Jr. Key questions in pension fund investment. *Harvard business review*, v. 33, July-Aug. 1955, p. 84-90.
- Haines, Charles E. Pension and profit-sharing fund investing. *Trusts and estates*, v. 94, Dec. 1955, p. 1057-62.
- Kitchen, Merle L. Planning pensions for people. *Retail control*, v. 23, April 1955, p. 3-19.
- Luick, David J. Pension and profit sharing trusts—the actuary's functions. *Trusts and estates*, v. 95, March 1956, p. 224-7.
- McGill, Dan M. Fundamentals of private pensions; published for the Pension research council, Wharton school of finance and commerce, University of Pennsylvania. Homewood, Ill., Richard D. Irwin, inc., c1955. 239p.
- McGill, Dan M., editor. Pensions: problems and trends. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1955. 211p.
- Marshall, A. D. Administration of pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 241-64.)
- Meidinger, Bernard I. Talking sense about incentives; are pensions practical for medium sized retail stores? *Retail control*, v. 25, Sept. 1956, p. 78-90.
- Meyers, Edward F. Composite trust for separate employee retirement plans. *Trusts and estates*, v. 95, Dec. 1956, p. 1098-1102.
- Miller, Frank D. Pensions and profit sharing for small corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 144-52.)
- Millman, Wendell. Controversy of insured versus trusted pension plans. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 5-28.
- Myles, Joseph F. Pension plans—group annuity or trust fund; the trusted method. *Banking*, v. 47, May 1955, p. 46, 123; June 1955, p. 86, 88.
- National planning association. Private pension plans; statement by the NPA business committee on national policy and an NPA staff report. Washington, D.C., National planning association, December 1956. 29p. (*Special report no. 44*)
- Riese, John H. Pitfalls in administering pension and profit sharing trusts. *Trust and estates*, v. 94, March 1955, p. 200-2.
- Rutgers university. Institute of management and labor relations. Benefit plans in collective bargaining; seventh annual Labor-management conference. New Brunswick, N.J., Rutgers university, April 26, 1955. 93p.
- Shearer, Bernard. Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.
- Slade, Tom B. Brief introduction to qualified pension and profit sharing plans. *Georgia bar journal*, v. 18, Aug. 1955, p. 15-29.
- Strief, William B. Use of insurance in funding benefit plans. *Iowa law review*, v. 40, Spring 1955, p. 500-4.
- Swaim, Robert S. Pension and profit sharing trusts—recent developments in plans. *Trusts and estates*, v. 95, March 1956, p. 233-6.
- Taylor, Herman E. Pension and profit sharing plans. *Mississippi law journal*, v. 28, Dec. 1956, p. 1-19.
- United States. Congress. Public law 369—84th congress, chapter 807—1st session, H.R. 7618; an act to amend section 8 of the Civil service retirement act of May 29, 1930, as amended, approved August 11, 1955. Washington, D.C., Government printing office, 1955. 2p.
- United States. Securities and exchange commission. Survey of corporate pension funds, 1951-1954. Washington, D.C., Government printing office, 1956. 49p.
- United States. Senate. Welfare and pension plans investigation; final report of the Committee on labor and public welfare, submitted by its Subcommittee on welfare and pension funds pursuant to S. Res. 225 (83d congress) and S. Res. 40 as extended by S. Res. 200 and S. Res. 232 (84th congress). Washington, D.C., Government printing office, 1956. 365p. (84th congress, 2d session, report no. 1734)
- Wishart, Robert A. Growth of pension reserves. *Retail control*, v. 23, April 1955, p. 31-8.
- York, C. E. Correlated employee benefit program. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 387-96.)

Accountants

See also Pensions and benefit plans—Self-employed

- American institute of accountants. Outline of certain features of the American institute pension plan for state societies. New York, American institute of accountants, December 15, 1953. 5 mimeo. pages.
- Bizley, M. T. L. Do accountants die young? New pension funds and mortality investigations. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 419-21.
- Favaloro, John L. Retirement of partners. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 15 typewritten pages.
- Layborn, T. A. E. Pensions for practising accountants. *Accountancy* (Eng.), v. 67, June 1956, p. 212-14; Sept. 1956, p. 354-6.
- Mills, Leslie. Is the practicing CPA going to get retirement security? *New York certified public accountant*, v. 26, Jan. 1956, p. 20-1.

Accounting

- American institute of accountants. Committee on accounting procedure. Accounting for costs of pension plans—Accounting research bulletin no. 47, September 1956. New York, American institute of accountants, c1956. p. 13-19. *Journal of accountancy*, v. 102, Oct. 1956, p. 65-7.
- Hesse, M. A. Long service leave and superannuation—the accounting implications. *Australian accountant*, v. 25, Feb. 1955, p. 70-81.
- Hutzing, William. Accounting principles and pension costs. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 722-8.
- Lackman, William F. Pension and profit sharing trusts—streamlining administration and operation. *Trusts and estates*, v. 95, March 1956, p. 230-3.
- Pension plans. (In *Accountants' handbook*. ed. 4. 1956. Sec. 8. p. 33-7.)
- Perry, Kenneth W. Accounting for pension costs. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 48-52.
- Toder, E. Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-52.)

Canada

- Hansen, Stefan. Industrial pension plans. *Canadian chartered accountant*, v. 66, May 1955, p. 299-308.
- Woods, Cyril J. Underwriting of pension plans. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 405-10.

Costs

- Fellers, William W. Pension costs and cost experience. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 141-76.)

PENSIONS AND BENEFIT PLANS—Costs—(Continued)

- Huizingh, William. Accounting principles and pension costs. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 722-8.
- Layborn, T. A. E. Cost of the pensions. *Accountancy* (Eng.), v. 67, Oct. 1956, p. 393-5.
- McDougall, Irving A. Flexible costing for pension plans. *Management methods*, v. 9, March 1956, p. 18, 21-4.
- Perry, Kenneth W. Accounting for pension costs. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 48-52.
- Toder, E. Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-52.)

Finance

- Ackerman, Laurence J. Financing pension benefits. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 63-74.
- St. John, John B. Financing a pension plan. (In Bureau of national affairs, inc. *Pensions and profit sharing*, ed. 2. c1956. p. 81-140.)

Great Britain

- Abbott, R. W. Pension schemes—aims and achievements. *Accountant* (Eng.), v. 132, Jan. 29, 1955, p. 114-16.
- Abbott, R. W. Pensions for the self-employed; the provisions of the Finance bill. *Accountant* (Eng.), v. 134, May 5, 1956, p. 491-2; May 12, 1956, p. 529-31.
- Great Britain. Report of the committee on the taxation treatment of provisions for retirement; presented by the Chancellor of the exchequer to Parliament by command of Her majesty, February 1954. London, Her majesty's stationery office, 1954. 158p.
- Ilersic, A. R. Cost of pensions in the United Kingdom. *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 48-54.
- Layborn, T. A. E. Cost of the pensions. *Accountancy* (Eng.), v. 67, Oct. 1956, p. 393-5.
- Pension schemes; the two methods, by an actuary. *Accountant* (Eng.), v. 135, Aug. 18, 1956, p. 151-6.
- Pensions for the self-employed. *Accountant* (Eng.), v. 134, Feb. 4, 1956, p. 120-2.

Lawyers

See also Pensions and benefit plans—Self-employed

New Zealand

- Lau, G. A. Profit sharing schemes and retirement provisions. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 2-6.

Professional men

See Pensions and benefit plans under sub-headings: Accountants; Lawyers; Self-employed

Scotland

- Lundie, William. Pension schemes. (In Institute of chartered accountants of Scotland. *Summer school* 1955. p. 112-32.) *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 538-58.

Self-employed

- Abbott, R. W. Pensions for the self-employed; the provisions of the Finance bill. *Accountant* (Eng.), v. 134, May 5, 1956, p. 491-2; May 12, 1956, p. 529-31.
- Bizley, M. T. L. Do accountants die young? New pension funds and mortality investigations. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 419-21.
- Canadian tax foundation. Retirement schemes for the self-employed and revenue costs. *Canadian chartered accountant*, v. 69, July 1956, p. 54-8.
- Help yourself to retirement benefits. (Editorial) *Journal of accountancy*, v. 101, Jan. 1956, p. 27.
- Howarth, E. Michael. Commentary on pensions for the self-employed. *Canadian chartered accountant*, v. 66, June 1955, p. 347-8.

- Ilersic, A. R. U.K. retirement pensions for the self-employed. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 379-86.
- Keogh, Eugene J. Retirement and survivorship security for self-employed persons. *California certified public accountant*, v. 24, Nov. 1956, p. 42-6.
- Keogh, Eugene J. Voluntary pension plans for self-employed persons. *Illinois certified public accountant*, v. 18, Summer 1956, p. 49-51.
- Keogh-Jenkins bills. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 6, 8.
- Layborn, T. A. E. Pensions for practising accountants. *Accountancy* (Eng.), v. 67, June 1956, p. 212-14; Sept. 1956, p. 354-6.
- Mackay, Richard L. Pension plans and associations taxable as corporation for professional persons. (Condensed from *Southwestern law journal*, Summer 1956) *Monthly digest of tax articles*, v. 7, Nov. 1956, p. 12-27.
- Mills, Leslie. Is the practicing CPA going to get retirement security? *New York certified public accountant*, v. 26, Jan. 1956, p. 20-1.
- Pension schemes; the two methods, by an actuary. *Accountant* (Eng.), v. 135, Aug. 18, 1956, p. 151-6.
- Pensions for the professions. *Economist* (Eng.), v. 178, Feb. 11, 1956, p. 423-5.
- Pensions for the self-employed. *Accountant* (Eng.), v. 134, Feb. 4, 1956, p. 120-2.
- Rapp, Leslie M. Jenkins-Keogh bill—an explanation. *New York state bar bulletin*, v. 27, Dec. 1955, p. 424-33.
- Silverson, Harry. Taxation and the self-employed: a study in retrogression. *American bar association journal*, v. 41, Jan. 1955, p. 50-4.
- United States. House of representatives. Committee on ways and means. Individual retirement act of 1955; hearings before the Committee on ways and means, House of representatives, eighty-fourth congress, first session, on H.R. 10; a bill to encourage the establishment of voluntary pension plans by individuals, June 27 and 28, 1955. Washington, D.C., Government printing office, 1955. 282p.

Taxation

- Alexander, Samuel. Advantages and disadvantages of pension, profit sharing and stock bonus plans: a discussion. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1251-1300.)
- Alexander, Samuel. Tax status of pension trusts: requirements for maintaining exemption. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 435-55.)
- Bethel, Carlisle A. Advantages of funding a pension plan through a qualified trustee. *Journal of taxation*, v. 2, May 1955, p. 296-8.
- Beyer, Harmon W. Annuities and retirement income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 22-5.
- Biegel, Herman C. Equity of tax treatment of retirement allowances. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 763-72.)
- Biegel, Herman C. Tax and legal aspects of pension plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*, ed. 2. c1956. p. 33-79.)
- Bliss, James J. Some tax aspects of pension and profit sharing plans. *Retail control*, v. 23, April 1955, p. 20-30.
- Block, Norman. Deductibility of employer contributions to qualified pension and profit-sharing plans. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 409-27.)
- Bomar, Fleming. Requirements for qualification of plans (compensation problems: pensions and profit-sharing). (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 395-407.)
- Butler, Sam. Wage continuation plans and retirement income. In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 86-93.)
- Cardon, John A. Pension regulations extend code: final rules on pension, profit sharing and stock bonus plans analyzed. *Trusts and estates*, v. 95, Nov. 1956, p. 996-9.

PENSIONS AND BENEFIT PLANS—Taxation—
(Continued)

- Commerce clearing house, inc. Pension plan guide—proposed regulations on qualified retirement plans. Chicago, Ill., Commerce clearing house, inc., September 1, 1955. 48p.
- Cox, Andrew H. Amendments and terminations of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1181-1224.)
- Eckerman, C. E. Unrationalized capital gains treatment of lump sum termination from qualified pension, profit-sharing and annuity plans. *Syracuse law review*, v. 7, Fall 1955, p. 1-26.
- Goldstein, Meyer M. Advantages and disadvantages of pension, profit sharing, and stock bonus plans: a case study. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1225-50.)
- Goldstein, Meyer M. Taxation of foreign employee pension and profit-sharing plans under 1954 code. *Journal of taxation*, v. 4, March 1956, p. 170-3.
- Goodman, Isidore. Experience with qualified retirement plans under the Internal revenue code of 1954. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 88-110.)
- Gordon, Emanuel L. Discrimination problems in the drafting and in the operation of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1153-80.)
- Hodgkin, John P. Taxability of benefit payments under qualified pension and profit-sharing plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 429-33.)
- Lasser, J. K., tax institute and Cunliffe, John D. Pension and profit-sharing plans. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 47-50.)
- Lindquist, John R. Pension and profit-sharing trusts under the Internal revenue code of 1954. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 30-5.
- Lurie, Alvin D. Pensions after mergers and spin-offs. *Tax law review*, v. 10, May 1955, p. 531-48.
- MacCracken, Richard H. Pension and profit-sharing plans. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 637-54.)
- MacCracken, Richard H. Pension and profit-sharing plans for small business. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 619-48.)
- Mackay, Richard L. Pension plans and associations taxable as corporations for professional persons. (Condensed from *Southwestern law journal*, Summer 1956) *Monthly digest of tax articles*, v. 7, Nov. 1956, p. 12-27.
- Moser, Richard G. Using a group of employers as a unit in pension planning. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1143-52.)
- Municipal finance officers association of the United States and Canada. Federal tax considerations in retirement system operations, by Edward S. Gibala. Chicago, Ill., Municipal finance officers association of the United States and Canada, August 16, 1956. 20p. (*Special bulletin 1956C*)
- Ould, James P., Jr. New retirement provisions try to equalize taxed and tax-free income. *Journal of taxation*, v. 4, March 1956, p. 136-7.
- Pension planning for closed corporations. *Minnesota certified public accountant*, v. 6, Dec. 1956, p. 3-5.
- Perlstadt, Sidney M. Qualified retirement plans under the 1954 Internal revenue code. *Chicago bar record*, v. 37, April 1956, p. 305-12.
- Perlstadt, Sidney M. Tax saving opportunities in pension and profit-sharing plans. *Illinois bar journal*, v. 44, Aug. 1956, p. 852-61.
- Phillips, Paul A. Changes made by the internal revenue code of 1954 with respect to the income tax treatment of life insurance, annuities and employees' trusts. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 116-24.)
- Profit-sharing method of providing for employee retirement income. (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 277-85.
- Reid, A. R. Pension schemes and taxation. *Accountants' magazine* (Scot.), v. 59, March 1955, p. 133-48.
- Rice, Leon L., Jr. How to use pension and profit-sharing plans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 417-41.)
- Rice, Leon L., Jr. New revenue code: pension and profit-sharing plans. *American bar association journal*, v. 41, May 1955, p. 443-6.
- Riege, John H. Pitfalls in administering pension and profit sharing trusts. *Trusts and estates*, v. 94, March 1955, p. 200-2.
- Seligman, Joseph L., Jr. Qualified retirement plans. *Trusts and estates*, v. 94, Nov. 1955, p. 929-31.
- Silverson, Harry. Taxation and the self-employed: a study in retrogression. *American bar association journal*, v. 41, Jan. 1955, p. 50-4.
- Slade, Tom B. Brief introduction to qualified pension and profit sharing plans. *Georgia bar journal*, v. 18, Aug. 1955, p. 15-29.
- Vickrey, William. Averaging, cumulative assessment and retirement income provisions. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 871-6.)

PENSIONS and profit sharing. Bureau of national affairs, inc.

PENSIONS for the professions. *Economist* (Eng.), v. 178, Feb. 11, 1956, p. 423-5.

PENSIONS for the self-employed. *Accountant* (Eng.), v. 134, Feb. 4, 1956, p. 120-2.

PENSIONS: problems and trends. McGill, Dan M., editor.

PENTLAND, H. C.
Guaranteed annual wage. *Cost and management* (Canada), v. 30, May 1956, p. 190-7.

PENWELL, NORMAN
Accounting for community television antenna companies. *Hadley service bulletin*, Nov. 1955, p. 1-6.

PEOPLES, JOHN
Preparation of consolidated statements. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

PERAGALLO, EDWARD
Origin of the trial balance. *Accounting review*, v. 31, July 1956, p. 389-94.

PERCENTAGE DEPLETION
See Depreciation, depletion and obsolescence

PERCENTAGE depletion controversy. Macleod, R. K.

PERCENTAGE lease table, 1955. *National real estate and building journal*, v. 56, April 1955, p. 43. *Buildings*, v. 55, Sept. 1955, p. 27.

PERCENTAGE lease table, 1956. *National real estate and building journal*, v. 57, April 1956, p. 46.

PERCENTAGE LEASES
See Leases

PERCENTAGE OF COMPLETION METHOD
See Contractors—Percentage of completion method

PERCIVAL F. BRUNDAGE, Director of the budget. *Price Waterhouse review*, v. 1, March 1956, p. 58-9.

PEREIRA, R. S.
Branch or subsidiary? *Accountancy* (Eng.), v. 67, Aug. 1956, p. 305-7.

- PEREZ DE LA COVA, CARLOS AND PARRA, ALIRIO**
Venezuelan income tax structure and the oil industry. *Venezuela up-to-date*, v. 7, July-Aug. 1956, p. 11-14.
- PERFORMANCE** budgeting for hospitals and health departments, by Daniel Klepak. Municipal finance officers association of the United States and Canada.
- PERFORMANCE** budgeting for libraries. Municipal finance officers association of the United States and Canada.
- PERFORMANCE BUDGETS**
See Budgets, Municipal
- PERFORMANCE RECORD**
See Job analysis, evaluation and classification
- PERIOD**
See also Natural business year
Bardes, Philip, and others. Accounting periods and methods. (In *Montgomery's federal taxes*, ed. 36. 1955. Part 20.)
Blough, Carman G. Accounting periods and methods: transition techniques. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 989-98.)
Burns, Donald. Accounting periods and methods of accounting. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 123-52.)
Green, Thomas J. Adopting and changing accounting methods and periods. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 1489-1503.)
Thomas, H. Beverley. Interim accounting periods—advantages of a decimal division of the year. *Accountant* (Eng.), v. 135, Nov. 10, 1956, p. 483-6.
- PERIODICALS AND NEWSPAPERS**
See Magazine publishers
Newspaper publishers
- PERJURY**
Perjury and the income tax. (Condensed from *Brooklyn law review*, Dec. 1954) *Monthly digest of tax articles*, v. 5, July 1955, p. 41-3.
- PERKINS, C. H.**
Trends in New Zealand auditing practice. *Accountants' journal* (N.Z.), v. 34, March 1956, p. 282-5; April 1956, p. 325-9.
- PERKINS, JOHN S.**
Recommendations for preventing disallowance of expenses for travel and entertainment. *Journal of taxation*, v. 4, Jan. 1956, p. 10-14.
Travel and entertainment expenses. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 51-60.)
- PERKS, WILLIAM H.**, joint author
See McConnell, Edwin E., and Perks, William H.
- PERLER, JULIUS**
Guide for the installation of a profit sharing plan in a small corporation. *California certified public accountant*, v. 22, May 1955, p. 10-16.
Profit-sharing plans for smaller clients. *Journal of accountancy*, v. 101, Feb. 1956, p. 56-61.
- PERLSTADT, SIDNEY M.**
Qualified retirement plans under the 1954 Internal revenue code. *Chicago bar record*, v. 37, April 1956, p. 305-12.
Tax saving opportunities in pension and profit-sharing plans. *Illinois bar journal*, v. 44, Aug. 1956, p. 852-61.
- PERRY, COLIN A.**
Exempt private companies—membership of a holding company by a subsidiary. *Accountants journal* (Eng.), v. 48, June 1956, p. 167-9.

- PERRY, DONALD P.**
Conclusions and recommendations of the Commission on standards of education and experience for certified public accountants. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Nov. 1956, p. 37-8, 47.
Education and experience of Donald Perry. *Journal of accountancy*, v. 102, Aug. 1956, p. 8.
Public accounting practice and accounting education. (Dickinson lecture) Boston, Mass., Harvard university, Graduate school of business administration, 1955. 65p.
Training for the profession. *Journal of accountancy*, v. 100, Nov. 1955, p. 66-71.
Work of the commission on CPA standards. *Accounting review*, v. 30, April 1955, p. 183-93.
- PERRY, J. HARVEY**
Double tax burden of limited companies. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 342-6.
Federal tax structure—historical and factual survey. *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 308-20.
Summary of U.K. Royal commission report on taxation of profits and income. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 23-9.
Tax outlook for 1955. *Canadian journal of accountancy*, v. 4, March 1955, p. 49-55.
Tax trends in Canada and the United States. *Canadian tax journal*, v. 3, May-June 1955, p. 167-77.
Taxes, tariffs, and subsidies; a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.
- PERRY, KENNETH W.**
Accounting for pension costs. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 48-52.
Statistical relationship of accounting and economics. *Accounting review*, v. 30, July 1955, p. 500-6.
- PERRY, KENNETH W., AND MAUTZ, R. K.**
Theory cases for undergraduate courses. *Accounting review*, v. 31, July 1956, p. 497-500.
- PERRY, R. S.**
Fagerberg, Dixon, Jr., editor. Fraud detection: would you have caught this one? (Practitioners forum) *Journal of accountancy*, v. 102, Oct. 1956, p. 75.
- PERRY, ROBERT C.**
Accounting procedures add up to service. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 231-42.
Control of below-the-line costs. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1476-83.
Forging the tools of cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 661-71.
- PERRY, THEODORE N.**
What about the sole practitioner's widow? *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 43, 50.
- PERRY, TONY**
Tax-free annuity, anyone? *Medical economics*, v. 33, Sept. 1956, p. 102-5.
- PERSON, SAMUEL**
Duel of tax practice—lawyer vs. accountant. *Accounting seminar*, v. 11, Dec. 1956, p. 5-15.
- PERSONAL ACCOUNTS**
Donaldson, Elvin F. Personal finance, ed. 2. New York, Ronald press co., c1956. 584p.
- PERSONAL** estate planning in a changing world. Wormser, Rene A.
- PERSONAL FINANCE COMPANIES**
See Finance companies
Loan companies
- PERSONAL HOLDING COMPANIES**
See Holding companies and subsidiaries
Taxation, United States—Personal holding companies

PERSONAL SERVICE ENTERPRISES

See Service enterprises

PERSONNEL administration. Pigors, Paul and Myers, Charles A.

PERSONNEL administration. Waite, William W.

PERSONNEL MANAGEMENT

See also Accountants' office—Personnel
Industrial relations
Office management

Brady, T. A. Determining numerical staff requirements. *Auditgram*, v. 31, April 1955, p. 12-19.

Clare, Fraser. Potential leadership role of the controller in personnel administration. *Controller*, v. 24, Sept. 1956, p. 421-3.

Filer, Robert J. High cost of personnel. *Virginia accountant*, v. 9, April 1956, p. 4-8.

Half, Robert. Public accountant's problems in interviewing accounting personnel for clients. *New York certified public accountant*, v. 25, Dec. 1955, p. 718-21.

Harvard university. How successful executives handle people—Studies on communications and management skills. Boston, Mass., Harvard university (1956). 137p.

Jacobson, Arvid W., editor. Proceedings of the first conference on training personnel for the computing machine field. Detroit, Mich., Wayne university press, 1955. 104p.

Patton, John A., editor. Personnel selection program. (In his *Manual of industrial engineering procedures*, c1955, p. 90-103.)

Pigors, Paul and Myers, Charles A. Personnel administration; a point of view and a method. ed. 2. New York, McGraw-Hill book co., inc., 1951. 614p.

Saltonstall, Robert. Who's who in personnel administration. *Harvard business review*, v. 33, July-Aug. 1955, p. 75-83.

Waite, William W. Personnel administration. New York, Ronald press co., c1952. 683p.

PERSONNEL SELECTION

See Accountancy profession—Selection of personnel

Accountants—Employment
Accountants—Qualifications
Accountants' office—Personnel
Accounting testing program

PERU

National planning association. United States business performance abroad—case study of Casa Grace in Peru, by Eugene W. Burgess and Frederick H. Harbison. Washington, D.C., National planning association, c1954. 112p.

PETERFREUND, STANLEY, joint author

See Williams, Douglas and Peterfreund, Stanley

PETERMAN, WAYNE S.

County property tax accounting on punched cards. *Journal of machine accounting*, v. 6, April 1955, p. 11.

PETERS, JOHN C.

Punched cards and the systems man. *Systems and procedures quarterly*, v. 6, May 1955, p. 8-13.

PETERS, JOHN J., joint author

See Melcher, Frederic G., Hecht, George A., and Peters, John J.

PETERS, ROGER PAUL

How income taxation of trusts and estates under 1954 code differs from previous rules. *Journal of taxation*, v. 3, Sept. 1955, p. 130-41.

PETERSON, A. EDMUND

Federal tax liens. *Illinois bar journal*, v. 44, Jan. 1956, p. 336-43.

PETERSON, C. A.

Safeguarding the approach to automation. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 33-8.)

PETERSON, GEOFFREY H.

Accountant's role in a period of accelerated change. *Australian accountant*, v. 25, April 1955, p. 137-47.

Industrial accounting today and tomorrow. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 41-57.)

PETERSON, GEORGE A.

Records and statements for the CPA's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 38-53.)

PETERSON, JOHN A.

Financing operating budgets. *Municipal finance*, v. 28, Nov. 1955, p. 87-90.

PETERSON, ROBERT L.

Illinois, University of. Bureau of business management. Brief review of modern office machines, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management (1955). 15p. (*BMA* 8)

Illinois, University of. Bureau of business management. Public relations for the smaller firm, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management. 35p. (*University of Illinois bulletin*, v. 52, no. 78, July 1955)

PETERSON, ROBERT L., joint author

See Littlefield, C. L., and Peterson, R. L.

PETRIE, FRANK J.

How bookkeepers can help their auditors. *Summa—summarium*, v. 1, no. 2, 1955, p. 7.

Simplified cost accounting. *Arthur Young journal*, v. 2, Jan. 1955, p. 22-30.

PETROLEUM

See Oil

PETROLEUM ACCOUNTANTS SOCIETY

(Joint venture accounting procedure). Los Angeles, Calif., Petroleum accountants society, May 31, 1953. 4p.

PETROLEUM accounting. Brock, Horace R.

PETROLEUM industry annual financial analysis

1955. Coqueron, Frederick G.

PETTA, LOUIS J.

How to treat the net operating loss. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 467-78.)

PEURIFOY, R. L.

Estimating construction costs. New York, McGraw-Hill book co., inc., 1953. 315p.

PEYROUX, JOHN A., JR.

Review of auditing standards, procedures and reports. *Texas certified public accountant*, v. 27, Nov. 1955, p. 1, 4, 7; Dec. 1955, p. 1, 6-8.

PFEFFER, IRVING

Insurance and economic theory. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 213p.

PFEFFER, STANLEY H.

Acceptability of alternate procedures in auditing. *Accounting forum*, v. 27, Dec. 1956, p. 5-10.

PFLIEDERER, A. B.

Problems of the trustee in managing closely held corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 58-70.)

PHARMACEUTICALS

See Drugs

PHARMACIES

See also Drug retailers

PHARMACIES—(Continued)**Inventories**

Hay, Leon E. Hospital pharmacy inventory control. *Hospital accounting*, v. 9, Oct. 1955, p. 15-18.

Statistics

National cash register company. Prescription pharmacies. (In its *Expenses in retail businesses*. (1955). p. 16.)

PHELPS, CLYDE WILLIAM

Role of factoring in modern business finance. Baltimore, Md., Commercial credit co., 1956. 70p. (*Studies in commercial financing*, no. 1)
Using instalment credit. Baltimore, Md., Commercial credit co., 1953. 80p.

PHELPS, JULIAN O.

Mahon, James J., Jr., editor. New York university's fourteenth tax institute. (Tax clinic) *Journal of accountancy*, v. 101, Feb. 1956, p. 81-2, 84-5.
Mahon, James J., Jr., editor. No penalty for the omission of declaration? (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 84.
Occasional public speaker. *Illinois certified public accountant*, v. 17, June 1953, p. 49-51.

PHILADELPHIA RETAIL CONTROLLERS' ASSOCIATION

National retail dry goods association. Controllers' congress. Leased department survey; prepared by the Philadelphia retail controllers' association. New York, National retail dry goods association, Controllers' congress, c1952. 51p.

PHILANTHROPIC GIVING

See Charities
Foundations

PHILIP, I. G.

Early accountancy in Oxford. *Accountant* (Eng.), v. 134, March 31, 1956, p. 347-9.

PHILIP, MANFRED E.

April 15th: two laments (discussion of extended filing date). (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 28.

PHILIPPINE AMERICAN LIFE INSURANCE COMPANY

National planning association. United States business performance abroad—case study of the Philippine American life insurance company, by John Lindeman. Washington, D.C., National planning association, March 1955. 91p.

PHILIPPINE INSTITUTE OF ACCOUNTANTS

Ask quick action on claimed CPA malpractices. *Newslette* (Philippine institute of accountants), v. 6, Sept.-Oct. 1955, p. 1, 12.
Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954. Manila, Philippine institute of accountants. 57p.
Silver jubilee yearbook. Manila, Philippine institute of accountants. 205p.

PHILIPPINE ISLANDS

Saillant, Elena R. Influence of Philippine government on accounting. *Woman C.P.A.*, v. 18, Feb. 1956, p. 47.
United Nations. Philippines. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 99-104.)
United States. Commerce. Department of. Investment in the Philippines—conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 151p.
Vega, Elias E. Estate and inheritance taxes: a critical branch of taxation. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 252-60.

PHILIPPE, GERALD L.

Executive development program for the controller. *Controller*, v. 24, June 1956, p. 268-9, 280.

PHILLIPS, ARTHUR E.

Prevention of fraud and error. *Transcript*, v. 13, Sept. 1956, p. 1, 6.

PHILLIPS, CHARLES F., joint author

See Duncan, Delbert J., and Phillips, Charles F.

PHILLIPS, EDWIN S.

Transfers to controlled corporations and carry forward benefits of acquired corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 65-75.)

PHILLIPS, ELI

Written representations to auditors. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 194-203.)

PHILLIPS, JAY A.

Bankruptcy and receiverships. *Woman C.P.A.*, v. 17, Feb. 1955, p. 9-11.
CPA of the future. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 44-9.)
Profession of accounting and its future. *Texas certified public accountant*, v. 27, Aug. 1955, p. 2-5.

PHILLIPS, NEIL F.

Taxation of foreign estates and trusts under Internal revenue code of 1954. *Journal of taxation*, v. 4, Jan. 1956, p. 56-60.

PHILLIPS, PAUL A.

Changes made by the internal revenue code of 1954 with respect to the income tax treatment of life insurance, annuities and employees' trusts. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 116-24.)
Collapsible partnership device and partnership distributions (other than problems in definition and scope of the terms "substantially appreciated inventory" and "unrealized receivables.") (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1007-46.)
Elections under 1954 code affecting changes in partners' capital. *Journal of taxation*, v. 2, May 1955, p. 262-70.
Some aspects of the taxation of partners and partnerships under the new internal revenue code. *Nebraska law review*, v. 34, Nov. 1954, p. 25-46.

PHILLIPS, PERCY W.

Practice before the Tax court of the United States. *Federal bar journal*, April-June 1955, p. 143-54.

PHOTOENGRAVING**Accounting**

American photoengravers association. Manual of the standard cost and accounting systems for photoengravers. 1953 ed. Chicago, Ill., American photoengravers association, c1953. 104p.

Cost accounting

American photoengravers association. Manual of the standard cost and accounting systems for photoengravers. 1953 ed. Chicago, Ill., American photoengravers association, c1953. 104p.

PHOTOGRAPHIC SUPPLY MANUFACTURERS**Inventories**

Liebster, Harry H. Semi-automatic branch inventory replenishment. *Cost and management* (Canada), v. 30, Nov. 1956, p. 389-94.

PHOTOGRAPHIC SUPPLY RETAILERS**Statistics**

Accounting corporation of America. Photographic studio and supply shops. (In its *Mail-me-Monday barometer of small business*. 1954 issue. p. 58-9.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58-9.)
Dun and Bradstreet, inc. Camera and photographic supply stores—operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. 4p. (*Cost of doing business survey*)
National cash register company. Photographic studio and supply shops. (In its *Expenses in retail businesses*. (1955). p. 32.)

PHOTOLITHOGRAPHERS

See Lithography

PHYSICIANS

- American medical association. Public relations manual; the human side/the business side of medical practice. Chicago, Ill., American medical association, no date. 68p.
- Anderson, Donald G. Medical education. (In United States. Department of health, education, and welfare. *Education for the professions*. 1955. p. 130-43.)
- Fitts, William T., Jr., and Fitts, Barbara. Ethical standards of the medical profession. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 17-36.
- Hall, George E. Legal aspects of a medical partnership. Chicago, Ill., American medical association, c1954. 11p.
- Portfolio of articles on medical groups and partnerships. Reprinted from *Medical economics*.
- Tourtellot, Arthur B. Development of standards for medical education. (In his *General recognition of accountancy as a profession*. 1956. p. 27-34.)

Accounting

- Little, H. E. Doctors' accounts. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 611-15.
- South Dakota, University of. Business research bureau. Accounting system for physicians. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 36-7.)
- Strong, Quentin R. Doctor looks at record keeping. *Office*, v. 42, Sept. 1955, p. 10, 12, 14, plus.

Compensation

See Wages, fees, salaries, etc.—Physicians

Statistics

- Accounting corporation of America. Doctors of medicine. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 93-4.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 93-4.)

Taxation

- American medical association. Federal income tax liability of physicians. Chicago, Ill., American medical association, c1955. 38p.
- American medical association. Tax aspects of a medical partnership. (In its *Federal income tax liability of physicians*. c1955. p. 29-38.)
- Campbell, Hugh J., and Liberman, James B. Physician's federal income tax guide for the preparation of 1955 returns and 1956 estimates. 1956 ed., edited by Henry D. Shereff. Great Neck, N.Y., Channel press, inc., c1955. 94p.
- Perry, Tony. Tax-free annuity, anyone? *Medical economics*, v. 33, Sept. 1956, p. 102-5.

PHYSIOTHERAPY

See Therapy

PICARD, FRED

- Disposition of the revenue from Ohio sales and use taxes. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 601-4.

PICCHIONE, NICHOLAS

- Simplified weekly business record; a complete book-keeping record especially designed for use by the retailer. New York, Gift and decorative accessories association, c1955. not paged.

PICKUP, MILTON H.

- Clarification of accountants' reports when opinion is omitted. *Accountants' journal* (P.I.), v. 6, June 1956, p. 98-102.

PICTON, K. A.

- Uniform costing in the printing industry. *Accountants' journal* (N.Z.), v. 33, Jan. 1955, p. 208-13.

PIERCE, B. L., joint author

See Cooke, Gilbert W., and Pierce, B. L.

PIERCE, DIXWELL L.

- Administration and collection problems. *Vanderbilt law review*, v. 9, Feb. 1956, p. 281-93.

PIERCE, G. J.

- Future of costing techniques and records. *Cost accountant* (Eng.), v. 35, Nov. 1956, p. 184-91.

PIERCE, GEORGE W.

- Auditor's certificate. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Dec. 1956, p. 54-8.

PIGORS, PAUL AND MYERS, CHARLES A.

- Personnel administration; a point of view and a method. ed. 2. New York, McGraw-Hill book co., inc., 1951. 614p.

PILCHER, C. JAMES

- Raising capital with convertible securities. Ann Arbor, Mich., University of Michigan, School of business administration, September 1955. 153p. (*Michigan business studies*, v. 12, no. 2)

PILE, WILLIAM E.

- Human relations between the internal auditor and the public accountant. *Internal auditor*, v. 12, June 1955, p. 53-5.

PILFERAGE

- Bernstein, Joseph E. Preventing pilferage losses. *Retail control*, v. 24, March 1956, p. 23-31.
- Mino, Fred L. No room for dishonesty. *Horwath hotel accountant*, v. 36, Sept. 1956, p. 2-3, 6.
- Robinson, Lawrence and May, Eleanor G. Pilferage. (In their *Self-service in variety stores*. c1956. p. 38-40.)
- Thayer, Frank and Bower, James B. How papers can prevent cash and inventory pilferage. *Editor and publisher*, Feb. 25, 1956, p. 11, 53.

PILIE, LOUIS H.

- Fagerberg, Dixon, Jr., editor. Why not be 100 per cent candid in fee arrangements? (Practitioners forum) *Journal of accountancy*, v. 100, Aug. 1955, p. 79-80.
- How to reduce your auditing costs. *Management methods*, v. 8, May 1955, p. 28-31.
- Relationship of accounting to purchasing. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 5-8.

PILLSBURY, WILBUR F.

- Use of corporate financial statements and related data by organized labor. Bloomington, Ind., Indiana university, School of business, November 1954. 54p.

PILPEL, HARRIET F.

- Developments in tax law affecting copyrights in 1954. *Taxes—the tax magazine*, v. 33, April 1955, p. 271-6.
- Tax aspects of copyright property. (In Kupferman, Theodore R., ed. *1953 copyright problems analyzed*. p. 177-214.)

PILSBURY, H. WATTS AND PORTER, JOHN W.

- Appraising yacht harbors. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1955. p. 248-57.)

PINCUS, I. MEYER

- Ruling prohibits double "deductibility" of expenses of sale by estates. *Trusts and estates*, v. 95, Nov. 1956, p. 1004-6.

PINCUS, I. MEYER, joint author

See Brodsky, Samuel and Pincus, I. Meyer

PINEDA, ERIBERTO S.

- Income accounts of a fire and casualty insurance company. (In Philippine institute of accountants. *Audit procedure; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 28-32.)

PINKERTON, PAUL W.

- Accounting trends—data processing by electronics. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 21-32.)
- Example of advisory services by CPAs. *New York certified public accountant*, v. 26, Aug. 1956, p. 471-3.

PINKUS, A. ELLIOTT

- Internal revenue code of 1954 as it affects banks. *Banking law journal*, v. 72, Jan. 1955, p. 22-8.

PIONEERING in electronic data processing. American management association.

PIPER, PERRY E.

Bookkeeping for the soft serve operator. Reprinted from *Ice cream review*.

PIPER, WILSON C.

Certain changes in capital gain or loss treatment under the 1954 code—debt retirement, discount bonds, short sales, options and real estate subdivisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1233-9.)

PIPES AND PIPING CONTRACTORS

Statistics

Heating, piping and air conditioning contractors national association. Overhead survey on 1953 business. New York, Heating, piping and air conditioning contractors national association, May 25, 1954. not paged.

Heating, piping and air conditioning contractors national association. Overhead survey on 1954 business. New York, Heating, piping and air conditioning contractors national association, May 2, 1955. not paged.

PIPKIN, JAMES H.

Broadened responsibilities of the accountant. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 225-34. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 23-9.

PIRENIAN, ZAREH M., joint author

See Simpson, Thomas Marshall, Pirenian, Zareh M., and Crenshaw, Bolling H.

PISCATELLA, TONY

Building the procedures manual. *Office*, v. 41, May 1955, p. 6-10, plus.

PITFALLS for the taxpayer trying to claim traveling expenses "away from home." *Journal of taxation*, v. 3, Nov. 1955, p. 300-2.

PITFALLS in the preparation of contracts without CPA consultation. Arnstein, Peter.

PITNEY, THOMAS C.

"Whys" and "hows" of clerical work measurement. *Arthur Young journal*, v. 2, Jan. 1955, p. 13-21. *Internal auditor*, v. 12, March 1955, p. 29-37.

PITT, JAMES

Mahon, James J., Jr., editor. Installment sale of receivables may be advantageous. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 76, 78.

PITTENGER, JOSEPH H.

Electronics for the office—how much? how soon? *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 773-7.

PIXTON, MARVIN F.

Corporate accounting and management controls. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 161-74.)

PLACE, KENNETH M.

Administrative accounting. *Canadian chartered accountant*, v. 68, June 1956, p. 513-16.

Control of travelling expenses. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 501-4.

Speed v. accuracy in preparing internal reports. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 323-6.

What is integrated data processing? *Canadian chartered accountant*, v. 68, June 1956, p. 471-6.

PLACING emphasis on rates or exemptions in the reduction of individual income taxes. (In National tax association. *Proceedings* . . . 1954. p. 277-301.)

PLAIN PAPER v. NAME PAPER

See Paper (Accountants)

PLANING MILLS

See Lumber manufacturers

PLANNING, controlling and accounting for maintenance. National association of cost accountants.

PLANNING, managing and measuring the business. Controllership foundation, inc.

PLANNING overseas operations—the basic decisions. International management association.

PLANNING the future strategy of your business. Bursk, Edward C., and Fenn, Dan H., Jr., editors.

PLANT AND EQUIPMENT

See also Assets—Fixed

Factories
Property
Public utilities
Replacements

Accounting

Dixon, George F. Controlling general equipment. *American gas association monthly*, v. 37, March 1955, p. 15-17.

Records and procedures. (In *Accountants' handbook*. ed. 4. 1956. Sec. 16. p. 26-47.)

Budgeting

Heckert, J. Brooks and Willson, James D. Plant and equipment budget. (In their *Business budgeting and control*. ed. 2. c1955. p. 311-32.)

PLANT CAPACITY

See Capacity

PLANT CONSTRUCTION

See Building construction
Factories

PLANT LAYOUT

American institute of laundering. Laundry plant layout. Joliet, Ill., American institute of laundering, March 1948. not paged. (*Special report no. 155*)

Fagerberg, Dixon, Jr., editor. CPA firm moves, and having moved, writes in. (Practitioners forum) *Journal of accountancy*, v. 101, April 1956, p. 75-6.

Fagerberg, Dixon, Jr., editor. Inspection of a modern public accounting plant. (Practitioners forum) *Journal of accountancy*, v. 101, Jan. 1956, p. 77-8.

Griesinger, Frank and Richardson, E. J. Office layout and design. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 214-32.)

Lasser, J. K. How to lay out a plant. (In his *How to run a small business*. ed. 2. 1955. p. 219-22.)

Littlefield, C. L., and Peterson, R. L. Office layout. (In their *Modern office management*. 1956. p. 117-35.)

Material handling institute, inc. Material handling—plant layout, maintenance, relationship to other departments. Pittsburgh, Pa., Material handling institute, inc., c1955. 12p.

Patton, John A., editor. Plant layout. (In his *Manual of industrial engineering procedures*. c1955. p. 63-76.)

Spriegel, William R. Factory building and plant layout. (In his *Industrial management*. ed. 5. c1955. Chap. 12.)

Williams, M. R. Save time, improve production and build employee morale through proper flow of work in the accounting office. *Newspaper controller*, v. 9, Dec. 1955, p. 4-5.

PLANT LOCATION

See also Industry—Decentralization

Berry, Harold C. Business location as a factor in tax liability. (In American management association. *Management and taxes*. c1956. p. 83-102.)

Fulton, Maurice. Plant location—1964. *Harvard business review*, v. 33, March-April 1955, p. 40-50.

Spriegel, William R. Plant location. (In his *Industrial management*. ed. 5. c1955. Chap. 11.)

PLANT LOCATION—(Continued)

- Stapchinskis, J. P. Further tax implications of business location. (In American management association. *Management and taxes*. c1956. p. 103-10.)
- Walker, Mabel. Plant, the office, and the city. *Tax policy*, v. 22, Aug.-Sept. 1955, p. 3-27; v. 23, Feb.-March 1956, p. 3-35.

PLANTATIONS

- See Agriculture
Sugar plantations

PLANTHABER, WILLIAM J.

- Internal control . . . from the viewpoints of the independent certified public accountant and management. *Texas certified public accountant*, v. 26, May 1955, p. 5-8.

PLATT, JOSEPH S., AND TANNER, LESTER J.

- Paying dividends. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 899-915.)

PLEGDED SECURITIES

- See Investments and securities
Taxation, United States—Pledged securities

PLEIM, THEODORE R.

- Some observations on the future of electronic data processing. *L.R.D. & M. journal*, v. 37, Jan.-March 1956, p. 1-6.

PLOWMAN, JACK W.

- Deductibility of payments by uncompensated guarantors of corporate debts. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 83-92.
- Guaranteed loan still best method of getting business bad debt, despite Putnam. *Journal of taxation*, v. 4, March 1956, p. 150-3.

PLUMB, WILLIAM T., JR., joint author

- See Mintz, Seymour S., and Plumb, William T., Jr.

PLUMBING AND HEATING CONTRACTORS**Accounting**

- National association of master plumbers. NAMP business record system especially designed for plumbing and heating contractors—instruction guide. Washington, D.C., National association of master plumbers (1957?). 51p. plus forms.

Statistics

- Accounting corporation of America. Specialty contractors. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 91.)
- Heating, piping and air conditioning contractors national association. Overhead survey on 1953 business. New York, Heating, piping and air conditioning contractors national association, May 25, 1954, not paged.
- Heating, piping and air conditioning contractors national association. Overhead survey on 1954 business. New York, Heating, piping and air conditioning contractors national association, May 2, 1955, not paged.

PLUMBING AND HEATING SUPPLIES RETAILERS**Statistics**

- Accounting corporation of America. Plumbing and heating equipment. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 78, 80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 78, 80.)

PLUMBING AND HEATING SUPPLIES WHOLESALESALES**Statistics**

- American institute of wholesale plumbing and heating supply associations, inc. Condensed and consolidated 1953 cost of doing business report. Washington, D.C., American institute of wholesale plumbing and heating supply associations, inc., August 11, 1954. (*National affairs bulletin*, v. 4, no. 14)
- American institute of wholesale plumbing and heating supply associations, inc. Facts and figures for the plumbing and heating wholesaler; a statistical

- report. Washington, D.C., American institute of wholesale plumbing and heating supply associations, inc., November 9, 1955, mimeographed. (*National affairs bulletin*, v. 5, no. 21)
- Foulke, Roy A. Ratios for wholesalers of plumbing and heating supplies. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*. c1956.)

PLYWOOD MANUFACTURERS

- See also Lumber manufacturers
Woodworking

Accounting

- Houghland, U. E., and Chambers, C. G. Accounting for the plywood industry. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 113-21.

PODD, G. O.

- Lee, Edward P. Hospital accountant and the public accountant, delivered by G. O. Podd. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 123-31.)

POETRY

- Brennan, Lawrence D. Fitz-Greene Halleck—poet-laureate of American accounting. *Accounting ledger*, June 1956, p. 4-6, 30.

POHL, HARVEY

- Modify teaching requirements? (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22.

POLASKY, ALAN N.

- Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

POLASKY, ALAN N., AND PAULSON, FORD R.

- Business entries—from common law to the new uniform rules of evidence (with a glance at the Utah development). *Utah law review*, v. 4, Spring 1955, p. 327-60.

POLICY declarations adopted by members of the

- Chamber of commerce of the United States.
Chamber of commerce of the United States.

POLICY formulation and administration. Smith,

- George Albert and Christensen, C. Roland.

POLISHER, EDWARD N.

- Estate planning and estate tax saving. ed. 2. 1955 supp. Philadelphia, Pa., George T. Bisel co., 1955. 268p.
- How to handle charitable contributions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1392-1409.)

POLISHER, EDWARD N., AND WINKELMAN, PETER M.

- Gifts to minors—their federal tax implications. *Dickinson law review*, v. 59, June 1955, p. 287-98.

POLK, JAMES K.

- Prospects of legislative correlation of tax and commercial accounting. *Tax executive*, v. 8, July 1956, p. 4-15.

POLLARD, J. N.

- Auditors' remuneration. *Accountant* (Eng.), v. 134, June 16, 1956, p. 672-3.

POLLOCK, T. HARTLEY

- General outline of tax considerations in sales decisions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 919-33.)

PONDER, LESTER M.

- Current uses for preferred stock in tax planning despite prohibitions of section 306. *Journal of taxation*, v. 4, May 1956, p. 277-9.
- Internal revenue: depreciation under the new code. *American bar association journal*, v. 41, Aug. 1955, p. 726-8.
- Restrictive regulations block tax-free real-estate spin-offs under section 355. *Journal of taxation*, v. 5, Aug. 1956, p. 69-70.

PONTIUS, J. W.

Automatic data processing—concept and application—preparatory work necessary prior to installation. *Journal of machine accounting systems and management*, v. 6, Nov. 1955, p. 3, 5-6, 14.

POOLING of outside income. Boydston, Frank W.**POPE, JOSEPH B.**

Communication: the mystery in management. *Controller*, v. 24, Jan. 1956, p. 15-19.

PORT OF NEW YORK AUTHORITY

Controllershship foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllershship foundation, inc., January 1956. 121p.

Sherman, Harvey. Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)

Tolls and traffic data flow. New York, Port of New York authority (1955). 28p. plus index.

PORTER, CHARLES O., joint author

See Blaustein, Albert P., and Porter, Charles O.

PORTER, F. J., JR.

Accounting system design problems. *American gas association monthly*, v. 38, Feb. 1956, p. 25-7.

Accounting system design problems with electronic computers. *Edison electric institute bulletin*, v. 23, Dec. 1955, p. 398-400, 416.

PORTER, JAMES R.

Accounting for a big project. *Accountant* (Eng.), v. 132, March 5, 1955, p. 257-61.

PORTER, JOHN W., AND SOLARI, BENJAMIN

Appraisal of large commercial feedlots. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 105-13.)

PORTER, JOHN W., joint author

See Pillsbury, H. Watts and Porter, John W.

PORTER, STANLEY P.

What the client can do in preparing for the audit. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 18-27.)

PORTER, STANLEY P., AND JENSEN, O. C.

Ledgerless bookkeeping. *Summa-summarum*, v. 1, no. 3, 1956, p. 4-5, 16.

PORTERFIELD, JAMES T. S.

Life insurance stocks as investments. Stanford, Calif., Stanford university, Graduate school of business, c1956. 106p. (*Business research series* no. 9)

PORTFOLIO of articles on medical groups and partnerships. Reprinted from *Medical economics*.**PORTS**

Sherman, Harvey. Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)

POSITION STATEMENT

See Statements, Financial—Position

POSKITT, R. L.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (*1956 conference proceedings*)

POST, CHARLES D.

New Internal revenue code: taxation of life insurance and annuities. *American bar association journal*, v. 41, Feb. 1955, p. 129-32.

POST OFFICE DEPARTMENT

See United States. Post office department

POSTAL SERVICE

Backman, Jules. Rate policies and rate practices of the United States Post office. New York, Magazine publishers association, 1953. 215p.

Fagerberg, Dixon, Jr., editor. New postal manual will be of help to you. (Practitioners forum)

Journal of accountancy, v. 99, Feb. 1955, p. 80.

United States. Congress. Public law 233—82nd congress; chapter 631—1st session, S. 1046; an act to readjust postal rates . . . approved October 30, 1951. Washington, D.C., Government printing office, 1951. 12p.

United States. Post office department. Financial policy for the Post office department, March 31, 1954; a statement by the Post office department. Washington, D.C., Government printing office, 1954. 350p.

Accounting

United States. Post office department. Report on installation of industrial-type controllership, July 1, 1953 to June 30, 1956. Washington, D.C., Post office department, Bureau of finance, 1956. 159p.

Cost accounting

Howell, Harry E. Letter on nonapplication of "incremental cost" principle to postal cost accounting, dated January 29, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 225-31.)

Paton, William A. Letter on nonapplication of "incremental cost" principle to postal cost accounting, dated January 22, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 221-5.)

Price, Waterhouse and company. Letter of explanation dated February 26, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 235-48.)

Sorrell, Lewis C. Letter on non application of "incremental cost" principle to postal cost accounting dated March 4, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 232-5.)

POTTER, JOHN C.

Confirmation of accounts receivable. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

POTTER, RAYMOND E.

Accounting changes. (In Alabama, University of, and Alabama, society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 89-92.)

POULTRY FARMS

Funk, Ernest M., and Irwin, M. Richard. Hatchery operation and management. New York, John Wiley and sons, inc., c1955. 349p.

Rice, James E., and Botsford, Harold E. Practical poultry management. ed. 6. New York, John Wiley and sons, inc., c1956. 449p.

Accounting

Funk, Ernest M., and Irwin, M. Richard. Hatchery correspondence and office procedure. (In their *Hatchery operation and management*. c1955. p. 245-75.)

Rice, James E., and Botsford, Harold E. Keeping records of the flock. (In their *Practical poultry management*. ed. 6. c1956. p. 228-50.)

Cost accounting

Rosenblatt, Robert L. Which came first, the chicken or the egg? *Transcript*, v. 13, Nov. 1956, p. 1, 6-7.

POUND, ROSCOE

Lawyer from antiquity to modern times; with particular reference to the development of bar associations in the United States; a study prepared for and published by the Survey of the legal profession under the auspices of the American bar association. St. Paul, Minn., West publishing co., c1953. 404p.

FOUNDERS, J. R., AND DUGGINS, C. H.

Records management for your company. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1149-56.

POWELL, LOUIS H.

Foundations: prohibited activities. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 61-76.)

Problems of the tax exempt organization. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 807-22.)

What is a charity—kinds and purposes. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 41-54.)

POWELL, ROGER K.

Estate tax valuation. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2067-2110.)

Selling business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 760-84.)

POWELL, WELDON

Business separations. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

Mahon, James J., Jr., editor. Research and development expenditures: expense or capitalize? (Tax clinic) *Journal of accountancy*, v. 99, Feb. 1955, p. 83.

New approach to research and experimental costs (section 174 of the Internal revenue code of 1954). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1015-27.)

Observations of a public accountant regarding certification of depreciation. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 274-9.)

POWELSON, JOHN P.

Economic accounting: a textbook in accounting principles for students of economics and the liberal arts. New York, McGraw-Hill book co., inc., 1955. 400p.

Social accounting. *Accounting review*, v. 30, Oct. 1955, p. 651-9.

POWER, GEORGE A.

Accounting for government-furnished material on defense contracts. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 45-9.

POWER GROUPS

See Pressure groups

POWER of the federal government to license persons to practice law. *Unauthorized practice news*, v. 21, June 1955, p. 61-77.

POWERS, G. PYRKE

Electronics—the new concept. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 105-12.

POWERS, I. A.

How to solve mathematical problems of husband-wife estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 3-45.)

POWERS, JAMES

How to draft a non-reversionary interest trust. (In Southern California, University of. *School of law. Eighth tax institute tax forms and clauses* . . . 1956. p. 257-92.)

POWERS OF APPOINTMENT

Brown, Ralph S., and Brown, Walter R. Uses of powers of appointment in Iowa estate planning under current tax law. *Iowa law review*, v. 40, Summer 1955, p. 607-20.

Casner, A. James. Powers of appointment, including discretionary trusts. (In his *Estate planning*. ed. 2. 1956. p. 548-633.)

Fink, Malvern B. How to provide for a marital deduction by trust or power of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 117-38.)

Harrow, Benjamin. How to use powers of appointment in estate tax planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1117-1140.)

Kuntz, Eugene. Powers of appointment. (Condensed from *Southwestern law journal*, Spring 1955) *Monthly digest of tax articles*, v. 5, Aug. 1955, p. 29-43.

PRACTICAL and legal manual for the investor. Kaufman, Stanley L.

PRACTICAL distribution cost analysis. Longman, Donald R., and Schiff, Michael.

PRACTICAL guide to the unemployment insurance program for New York employers. Commerce and industry association of New York.

PRACTICAL poultry management. Rice, James E., and Botsford, Harold E.

PRACTICE administration for the dentist. Mann, William R., and Easlick, Kenneth A., editors.

PRACTICE BEFORE GOVERNMENT AGENCIES

See Government agencies and departments—Practice before

PRACTICE BEFORE THE TAX COURT

See Government agencies and departments—Practice before
United States. Tax court

PRACTICE before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.

PRACTICE of non-lawyers before administrative agencies. *Federal bar journal*, April-June 1955, p. 99-205; June-Sept. 1955, p. 211-68.

PRACTICE of taxes as the practice of law: the lawyer-accountant dispute. (Notes) *Minnesota law review*, v. 39, June 1955, p. 873-91.

PRACTISING LAW INSTITUTE

Ash, Robert. Preparation and trial of tax cases. 1954 Revenue code edition. New York, Practising law institute, August 1955. 80p. (*Fundamentals of federal taxation*)

Blattmachr, George G., and Knapp, Russell S. Accounting periods and accounting methods. New York, Practising law institute, March 1955. 110p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Bryson, Brady O., and Lefevre, Thomas V. Tax aspects of executives' compensation. New York, Practising law institute, March 1955. 72p. (*Current problems in federal taxation*)

Craven, George. Gift tax. New York, Practising law institute, December 1954. 106p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Denonn, Lester E. Secured transactions. New York, Practising law institute, c1955. 166p. (*General practice*)

Harnett, Bertram. Capital gains and losses. New York, Practising law institute, February 1955. 73p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Kilcullen, Richard. Taxing the improper accumulation of corporate surplus. June 1956. New York, Practising law institute, c1956. 45p. (*Current problems in federal taxation*)

Lindsay, David A. Items of gross income. New York, Practising law institute, April 1955. 60p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Michaelson, Arthur M. Income taxation of estates and trusts. New York, Practising law institute, March 1955. 76p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

PRACTISING LAW INSTITUTE—(Continued)

- Parker, Allan J. Deductions and credits. New York, Practising law institute, March 1955. 108p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Stinson, George and Anthoine, Robert. Tax-free exchanges. New York, Practising law institute, January 1956. 115p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Trachtman, Joseph. Estate planning. July 1955. New York, Practising law institute, c1955. 174p. (*Current problems in federal taxation*)

PRACTITIONERS emergency assistance. Isaacson, Bernard B.**PRACTITIONERS FORUM: a department, edited by Dixon Fagerberg, Jr.**

- ABC's of insurance coverage for your business client. *Journal of accountancy*, v. 99, March 1955, p. 80.
- Accountant's regard for bookkeepers and bookkeeping. *Journal of accountancy*, v. 99, Jan. 1955, p. 93.
- Acrobatics of trial balancing: a sequel. *Journal of accountancy*, v. 101, May 1956, p. 76.
- Action signals in monthly reports. *Journal of accountancy*, v. 102, Nov. 1956, p. 86.
- Again, what fee policy when serving charitable organizations? *Journal of accountancy*, v. 101, Feb. 1956, p. 79.
- Anyone here want to bet that he isn't a gambler? *Journal of accountancy*, v. 100, Aug. 1955, p. 79.
- Applying the cycle principle in civic activities. *Journal of accountancy*, v. 100, Dec. 1955, p. 91.
- Are you one of the sufferers from claustrophobic insecurity? *Journal of accountancy*, v. 99, Jan. 1955, p. 96.
- Art of playing by ear without falling on your face. *Journal of accountancy*, v. 100, Sept. 1955, p. 96.
- Benefits of planned transfers of practices. *Journal of accountancy*, v. 100, Oct. 1955, p. 71.
- "Brain capital" in theory and practice. *Journal of accountancy*, v. 100, Oct. 1955, p. 71-2.
- CPA firm moves, and having moved, writes in. *Journal of accountancy*, v. 101, April 1956, p. 75-6.
- Checklist for prospective contributors to the Forum. *Journal of accountancy*, v. 99, Jan. 1955, p. 93-4.
- Classification-of-services code for charging time. *Journal of accountancy*, v. 100, Aug. 1955, p. 80.
- Critic challenges forum item on common report failures. *Journal of accountancy*, v. 99, March 1955, p. 79-80.
- Crux of the matter or, why accounting? *Journal of accountancy*, v. 101, March 1956, p. 79.
- "Cycology" of accounts: key to sound practice. *Journal of accountancy*, v. 99, April 1955, p. 94-5.
- Delegating responsibility vs. doing it yourself. *Journal of accountancy*, v. 100, July 1955, p. 92-3.
- Discharging a staff member: some pointers from Max Block. *Journal of accountancy*, v. 99, Jan. 1955, p. 95-6.
- Double trouble from mixed entities: text for a sermon. *Journal of accountancy*, v. 99, April 1955, p. 93.
- Example of coping with unusual client ethics. *Journal of accountancy*, v. 99, Jan. 1955, p. 94.
- Exercise number one in management accounting. *Journal of accountancy*, v. 101, April 1956, p. 75.
- Experiment in easy reading to rest the weary mind. *Journal of accountancy*, v. 100, Oct. 1955, p. 72.
- Extending CPA services to management—a case study. *Journal of accountancy*, v. 100, July 1955, p. 93-4.
- Financial architecture deserves remodeling too. *Journal of accountancy*, v. 100, July 1955, p. 92.
- First auditing engagement for a client. *Journal of accountancy*, v. 99, June 1955, p. 85.
- Formula for speedy familiarity with a new client's accounts. *Journal of accountancy*, v. 99, April 1955, p. 96.
- Four point program for constructive small business and farm accounting. *Journal of accountancy*, v. 99, June 1955, p. 85.
- Fraud detection: would you have caught this one? *Journal of accountancy*, v. 102, Oct. 1956, p. 75.
- Getting and keeping the "feel" of your clients' affairs. *Journal of accountancy*, v. 101, May 1956, p. 77.

- Guide to the utilization of the client's staff. *Journal of accountancy*, v. 102, July 1956, p. 84.
- How not to conduct the financial affairs of a small corporation. *Journal of accountancy*, v. 99, Feb. 1955, p. 77-8, 80.
- How to conduct a survey to reduce paper work costs. *Journal of accountancy*, v. 101, June 1956, p. 67-8, 70, 72.
- How to separate public auditing and public controllership. *Journal of accountancy*, v. 99, Jan. 1955, p. 94-5.
- In making recommendations do "straw men" bother you? *Journal of accountancy*, v. 99, May 1955, p. 77-8.
- In public accounting practice, selling means teaching. *Journal of accountancy*, v. 99, Feb. 1955, p. 77.
- Ingredients of good conferring. *Journal of accountancy*, v. 102, Nov. 1956, p. 84, 86.
- Inspection of a modern public accounting plant. *Journal of accountancy*, v. 101, Jan. 1956, p. 77-8.
- Inter-account relationships in small business control. *Journal of accountancy*, v. 102, Sept. 1956, p. 81-2.
- Let's talk fees. *Journal of accountancy*, v. 102, Dec. 1956, p. 81-3.
- Looseleaf sheet for easy coordination of client work. *Journal of accountancy*, v. 99, May 1955, p. 78.
- Mr. Brock makes up his mind. *Journal of accountancy*, v. 100, Sept. 1955, p. 96-8.
- New Postal manual will be of help to you. *Journal of accountancy*, v. 99, Feb. 1955, p. 80.
- Philosophy of accounting practice. *Journal of accountancy*, v. 102, Sept. 1956, p. 84.
- Planning the engagement helps in staff training. *Journal of accountancy*, v. 100, Sept. 1955, p. 95.
- Preserving the advantages of the fresh reaction. *Journal of accountancy*, v. 101, Jan. 1956, p. 77.
- Professional ability as a community resource. *Journal of accountancy*, v. 100, Sept. 1955, p. 95.
- Reduced fees for charitable groups; a contrary stand. *Journal of accountancy*, v. 100, Sept. 1955, p. 95-6.
- Role of the CPA in estate planning. *Journal of accountancy*, v. 100, Dec. 1955, p. 90-1.
- Should charitable organizations be billed at reduced rates? *Journal of accountancy*, v. 99, March 1955, p. 79.
- Some insight into the eternal personnel problem. *Journal of accountancy*, v. 102, Aug. 1956, p. 83-4, 86.
- Some solutions from readers to the protocol predicament. *Journal of accountancy*, v. 99, Feb. 1955, p. 77.
- Station RETAILER calling BANCOMCOR. *Journal of accountancy*, v. 101, March 1956, p. 77-8.
- Steps toward library control for the small accounting office. *Journal of accountancy*, v. 99, April 1955, p. 93-4.
- Strange tale of an unusual census. *Journal of accountancy*, v. 101, May 1956, p. 76-7.
- Sum-of-years-digits monthly depreciation table. *Journal of accountancy*, v. 102, Nov. 1956, p. 84-5.
- Taking off trial balances the new-fashioned way. *Journal of accountancy*, v. 101, March 1956, p. 77.
- Techniques for more effective scheduling in CPA offices. *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.
- Those little luxuries in the practitioner's office. *Journal of accountancy*, v. 99, Jan. 1955, p. 94.
- Three index areas to watch in practitioner development. *Journal of accountancy*, v. 99, April 1955, p. 94.
- Three-step stairway to accounting proficiency. *Journal of accountancy*, v. 100, Dec. 1955, p. 91.
- Transferring the practice of deceased practitioners. *Journal of accountancy*, v. 99, May 1955, p. 77.
- Two ways of cultivating more extensive work from existing clients. *Journal of accountancy*, v. 99, Feb. 1955, p. 80.
- Unusual roundup of office facilities information. *Journal of accountancy*, v. 99, April 1955, p. 95-6.

PRACTITIONERS FORUM: a department—(Continued)

- Wanted: A permanent solution to mail pollution (an editorial). *Journal of accountancy*, v. 102, Oct. 1956, p. 75-6.
- What one company seeks in professional consultants. *Journal of accountancy*, v. 101, March 1956, p. 78-9.
- Where variety is not the spice of life. *Journal of accountancy*, v. 102, July 1956, p. 83-4.
- Why not be 100 per cent candid in fee arrangements? *Journal of accountancy*, v. 100, Aug. 1955, p. 79-80.
- Word trouble in everyday accounting administration. *Journal of accountancy*, v. 99, March 1955, p. 81.

PRACTITIONER'S guide to current tax problems. (Series). Eleanor McCormick, editor.

- No. 1—How to organize the close corporation to minimize taxes under the 1954 code; edited by Jackson L. Boughner and Richard L. Greene.
- No. 2—Everyday tax planning to increase the family's spendable income, edited by Eleanor McCormick.

PRAIS, S. J.

- Measure of income for shareholders and for taxation. *Accounting research* (Eng.), v. 6, July 1955, p. 187-201.

PRASAD, C. NARAYANA

- Profession or service? problems facing a newly qualified accountant. *Chartered accountant* (India), v. 5, July 1956, p. 32-4.

PRATHER, CHARLES L.

- Financing business firms. Homewood, Ill., Richard D. Irwin, inc., 1955. 569p.

PRATT, LESTER A.

- Embezzlement controls for business enterprises. Baltimore, Md., Fidelity and deposit company of Maryland and the American bonding company of Baltimore, June 1956. 32p.
- Safeguarding your bank. *Auditgram*, v. 32, Nov. 1956, p. 12-15, 18.
- Small bank problem. *Auditgram*, v. 31, Aug. 1955, p. 6-8, 10-15.

PRELIMINARY recommendations for amendments to the Internal revenue code of 1954. American institute of accountants. Committee on federal taxation.**PREMIUM billing by punch card. (In Insurance accounting and statistical association. *Proceedings*, 1955. p. 27-37.)****PREMIUM MERCHANDISING**

- Blatt, Robert. Study of retail trading stamp plans; thesis submitted for the faculty of the Graduate school of the University of Minnesota in partial fulfillment of the requirements for the degree of Master of business administration, August 13, 1954. 43 mimeo. pages.
- Trading stamps. (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 265-71.
- Trading stamps: boon or plague? *Super market merchandising*, v. 21, June 1956, p. 105-6, 108.
- Vredenburgh, Harvey L. Trading stamps. Bloomington, Ind., Indiana university, School of business, c1956. 159p. (*Indiana business report no. 21*)

PREMIUMS

- See also Insurance premiums
Premium merchandising

PRENTICE, SARTELL, JR.

- What about the guaranteed annual wage? (Address delivered before Baltimore chapter, National as-

sociation of cost accountants, September 21, 1955) 8 mimeo. pages.

PRENTICE-HALL, INC.

- Biegel, Herman C. How to compensate executive employees; tested ways to get extra income from your company. New York, Prentice-Hall, inc. c1956. 23p.
- Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 64p.
- Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 60p.
- Directors' and officers' encyclopedic manual. New York, Prentice-Hall, inc., 1955. 641p.
- Directory of tax deductions under the new tax rules; concise explanation and simplified round-up of major tax benefits in the Internal revenue code of 1954. Englewood Cliffs, N.J., Prentice-Hall, inc., c1954. 48p.
- Estates and wills under the 1954 tax law. New York, Prentice-Hall, inc., c1955. 30p.
- Federal tax course—1956. New York, Prentice-Hall, inc., c1955. various paging.
- Federal tax course—1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Federal tax handbook—based on new 1954 Internal revenue code. January 1955 ed. New York, Prentice-Hall, inc., c1955. 498p.
- Federal tax handbook 1956. New York, Prentice-Hall, inc., c1955. 519p.
- Federal tax handbook 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 532p.
- Fiduciary federal income tax specimen return—completely worked out for filing in 1955. New York, Prentice-Hall, inc., c1955. 60p.
- How the new 1956 social security set-up affects you. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 32p.
- How to get maximum deductions for travel and entertainment expenses. New York, Prentice-Hall, inc., March 5, 1956. 16p. (*Accountant's weekly report*)
- How to handle travel and entertainment expenses under the new tax law. Englewood Cliffs, N.J., Prentice-Hall, inc., March 26, 1955. 16p.
- How to invest for maximum tax savings; 27 successful tax moves for boosting investment income and accumulating capital. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 24p.
- How to reduce taxes by dividing income among the family, by George B. Lourie and Arnold R. Cutler. New York, Prentice-Hall, inc., c1955. 31p.
- Individual federal income tax specimen returns completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 40p.
- Individual federal income tax specimen returns completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 40p.
- Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Mallory, G. Barron. How to set up a successful profit-sharing plan; a complete working kit. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Marital deduction handbook. ed. 3. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 24p.
- 1955 stock values and yields; values as of January 1, 1955, dividends paid in 1954. New York, Prentice-Hall, inc., c1955. not paged.
- 1956 stock values and yields; values as of January 1, 1956, dividends paid in 1955. New York, Prentice-Hall, inc., 1956. not paged.
- Pennsylvania new selective sales and use tax and the new hotel occupancy tax. New York, Prentice-Hall, inc., c1956. various paging.
- Pennsylvania new selective sales and use tax with amendments. New York, Prentice-Hall, inc., c1956. not paged.
- Round-up of tax benefits under the new law; concise explanation of the Internal revenue code of 1954. New York, Prentice-Hall, inc., c1954. 48p.

PRENTICE-HALL, INC.—(Continued)

- Top tax methods for increasing personal income and boosting company profits—key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1955. 16p.
- Top tax methods for increasing personal income and boosting company profits; key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1956. 16p.
- What to consider in making corporate gifts to educational institutions. New York, Prentice-Hall, inc., c1953. not paged.

PREPAID EXPENSES

See Expenses

PREPARATION and trial of tax cases. Ash, Robert.

PREPARATION for accountancy in Scotland. (Editorial) *Journal of accountancy*, v. 102, July 1956, p. 26.

PREPARATION of a will. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 71-91.)

PREPARATION of consolidated statements. Peoples, John.

PREPARING for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

PREPARING the bond prospectus. Sindelar, N. J.

PRERAU, SYDNEY

Lasser, J. K. How to run a small business; revised by Sydney Prerau, ed. 2. New York, McGraw-Hill book co., inc., 1955. 332p.

PRERAU, SYDNEY, joint author

See Cooper, Walter A., and Prerau, Sydney
Lasser, J. K., and Prerau, Sydney

PRE-RETURN tax planning. Commerce clearing house, inc.

PRESENT VALUE

Christenson, Charles. Construction of present value tables for use in evaluating capital investment opportunities. *Accounting review*, v. 30, Oct. 1955, p. 666-72.

PRESENTATION of distinguished accountants to the Accounting hall of fame. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1954. p. 89-96.) (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 71-2.)

PRESERVING

See Canning and preserving

PRESSURE GROUPS

See also Lobbying

- Cary, William L. Erosion of the tax laws. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 103-11.
- Cary, William L. Pressure groups and the increasing erosion of the revenue laws. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 260-86.)
- Cary, William L. Pressure groups and the revenue code: a requiem in honor of the departing uniformity of the tax laws. *Harvard law review*, v. 68, March 1955, p. 745-80.
- Cary, William L. Tax reduction through political pressures. *Current business studies* (Society of business advisory professions), no. 23, p. 9-14.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-37.

PREST, W. W., joint author

See Campbell, D. G., and Prest, W. W.

PRESTON, HENRY A.

Federal recognition of state statutes rendering privileged communications between accountant and client. *Illinois certified public accountant*, v. 18, Spring 1956, p. 15-18.

PRESTON, HOWARD M.

Michigan business activities tax as viewed by operators of small establishments. (In National tax association. *Proceedings* . . . 1955. p. 34-8.)

PRICE, DON K.

Problems of organization and administration. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 203-13.)

PRICE, FRANCIS, JR.

Gift tax considerations in divorce settlements depend on section 2516. *Journal of taxation*, v. 3, Dec. 1955, p. 367-9.

PRICE, LEONARD

Elements of a successful employment interview. *Accounting forum*, v. 27, May 1956, p. 24-6.

Planning the businessman's estate. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 121-34.) (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

PRICE WATERHOUSE AND COMPANY

Accounting and auditing for the State of California; a survey for the joint legislative budget committee, 3 sections. Sacramento, Calif., Joint legislative budget committee, 1954. various paging.

Section 1—Recommendations and report.

Section 2—Accounting and auditing in selected departments.

Section 3—Financial statements—June 30, 1953. Auditor encounters electronic data processing. New York, International business machines corp. (1956). 23p. plus appendix.

Career opportunities in public accounting with Price Waterhouse and company. New York, Price, Waterhouse and co., c1955. 23p.

Demarest, Rosemary R. Price Waterhouse library. *Price Waterhouse review*, v. 1, Sept. 1956, p. 48-54.

Dickens, Robert L. Faculty fellowship in professional accounting. *Price Waterhouse review*, v. 1, June 1956, p. 36-42.

Letter of explanation dated February 26, 1954. (In United States. Post office department. *Financial policy for the post office department*. 1954. p. 235-48.)

PRICE CONTROL

See Prices—Government regulation

PRICE discrimination in selling gas and electricity. Davidson, Ralph Kirby.

PRICE-LEVEL changes and financial statements—Basic concepts and methods, by Perry Mason. American accounting association.

PRICE-LEVEL changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. American accounting association.

PRICE REDETERMINATION OF GOVERNMENT CONTRACTS

See Contracts, Government—Pricing

PRICES

See also Basing point
Break-even point
Costs
Inflation
Inventories
Valuation

Advisory committee on cost justification. Cost justification report; cost accounting procedures under

PRICES—(Continued)

- the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.
- Advisory committee on cost justification. Report to the Federal trade commission. Washington, D.C., Federal trade commission, February 1956. 26 mimeo. pages.
- American accounting association. Price-level changes and financial statements—basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.
- American accounting association. Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.
- Blough, Carman G., editor. Accounting committee drops price level discussions from agenda. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1954, p. 62.
- Break, George F. Effects on capital expenditures of a shift from money to real income for tax purposes. *National tax journal*, v. 9, March 1956, p. 14-26.
- Corbin, Donald A. Case study of price-level adjustments. *Accounting review*, v. 30, April 1955, p. 268-81.
- Coughlan, John W. Applicability of the realization principle to money claims in common dollar accounting. *Accounting review*, v. 30, Jan. 1955, p. 103-13.
- Davidson, Ralph Kirby. Price discrimination in selling gas and electricity. Baltimore, Md., Johns Hopkins press, 1955. 254p.
- Dean, Joel. Decentralization and intracompany pricing. *Harvard business review*, v. 33, July-Aug. 1955, p. 65-74.
- Dein, Raymond C. Price-level adjustments: fetish in accounting. *Accounting review*, v. 30, Jan. 1955, p. 3-24.
- Dein, Raymond C. Price-level adjustments: rejoinder to Professor Husband. *Accounting review*, v. 31, Jan. 1956, p. 58-63.
- Dohr, James J. Limitations on the usefulness of price level adjustments. *Accounting review*, v. 30, April 1955, p. 198-205.
- Donley, H. E. Solving the price change problem. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27.
- Fitzgerald, A. A. Accounting and price-level changes. (In his *Current accounting trends*, 1952. p. 46-68.)
- Freeman, E. Stewart. Eliminating the effect of changing price levels on the relation of income to investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 187-99.
- Gemmill, Robert F. Effect of the capital gains tax on asset prices. *National tax journal*, v. 9, Dec. 1956, p. 289-301.
- Grady, Paul. Accounting developments relating to price-level changes. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 354-73.)
- Harbeson, Robert W. Critique of marginal cost pricing. *Land economics*, v. 31, Feb. 1955, p. 54-74.
- Heuser, Forrest L. Organizing for effective intracompany pricing. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1100-5.
- Hornsgren, Charles T. Security analysts and the price level. *Accounting review*, v. 30, Oct. 1955, p. 575-81.
- Husband, George R. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.
- Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.
- McAnly, H. T. Some fundamentals of costs for pricing. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 606-10.
- Mason, Perry. Price-level study of the American accounting association. *Accounting review*, v. 30, Jan. 1955, p. 37-44.
- Peloubet, Maurice E. Robinson-Patman act. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25-6, 28, 30.
- Rowe, Frederick M. Price differentials and product differentiation: the issues under the Robinson-Patman act. *Yale law journal*, v. 66, Nov. 1956, p. 1-49.
- Rushton, James H. Pricing to maximize return on investment. *Controller*, v. 23, March 1955, p. 107-12.
- Sih, S. T. My experience in price-level adjustments. *Accounting review*, v. 30, April 1955, p. 282-3.
- Spencer, L. G. Considering length of run in product pricing. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 819-31.
- Spurr, William A. Price index for life inventory valuation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 212-19.)
- Stone, Willard E. Intracompany pricing. *Accounting review*, v. 31, Oct. 1956, p. 625-7.
- Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.
- Tone, Robert G. Product costing to support price differentials. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 38-44.
- Van Sickle, Clarence L. O & S scientific metal stamping company—Method of determining selling price; Petroleum products corporation—Determination of selling price. (In his *Cases in cost accounting*. 1955. p. 385-95.)
- Whitin, T. M. Inventory control and price theory. *Management science*, v. 2, Oct. 1955, p. 61-8.
- Wilcox, Edward B. Fluctuating price levels in relation to accounts. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 251-71.)
- Wright, W. R. Pricing with direct costs. *Controller*, v. 24, March 1956, p. 112-15.

Australia

- Kerr, Jean St. G. Three concepts of business income. *Australian accountant*, v. 26, April 1956, p. 139-56.

Canada

- Spalding, W. L. Problems of compilation of selling and distribution costs. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 65-76.

Government regulation

- Labowitz, Allan M. Appraisal of the attorney general's committee's views on the Robinson-Patman cost justification defense. *George Washington law review*, v. 24, Oct. 1955, p. 109-22.

Great Britain

- McAfee, W. Capital expenditure and production costs. *Cost accountant* (Eng.), v. 34, May 1956, p. 398-403.
- Spink, F. Uses of costs in the fixing of prices with particular reference to the use of marginal costing. *Cost accountant* (Eng.), v. 33, Jan. 1955, p. 278-83.

PRIMM, JOHN L.

- Retention and destruction of office records. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 346-61.)

PRINCIPLES AND STANDARDS OF ACCOUNTING

- See Accounting—Principles and standards
Auditing—Principles and standards

PRINCIPLES of accounting. Rowland, Stanley W.**PRINCIPLES of auditing.** Johnson, Arnold W.**PRINCIPLES of executorship accounts.** Wilson, H. A. R. J.**PRINCIPLES of management.** Koontz, Harold and O'Donnell, Cyril.**PRINCIPLES of real estate management.** Downs, James C., Jr.

PRINGLE, E. GIBSON

Role of the professional accountant in the community. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress, 22-25 March 1955*. p. 9-36.)

PRINTERS' INK study of advertising agency costs and operations. Rubel, Ira.

PRINTING

See also Blue printing

Melcher, Daniel and Larrick, Nancy. Printing and promotion handbook; how to plan, produce, and use printing, advertising, and direct mail. ed. 2. New York, McGraw-Hill book co., inc., 1956. 438p.

Cost accounting

Picton, K. A. Uniform costing in the printing industry. *Accountants' journal* (N.Z.), v. 33, Jan. 1955, p. 208-13.

Spencer, Norman. New approach to printers' costs. *Accountants' journal* (N.Z.), v. 35, Nov. 1956, p. 136-9.

Statistics

Foulke, Roy A. Ratios for job printers. (In his *Genesis of the 14 important ratios*. c1955. (In his *Diversification in business activity*. c1956.)

PRINTING and promotion handbook. Melcher, Daniel and Larrick, Nancy.

PRIORITY as between the federal tax lien and the mechanic's lien. *Fordham law review*, v. 25, Spring 1956, p. 100-10.

PRISAMT, GEORGE

Disposal of appreciated corporate assets together with the corporate shell. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 619-42.

PRIVATE ENTERPRISE

See Capitalism

PRIVATE pension plans. National planning association.

PRIVATE SCHOOLS

See Schools, colleges, etc., Private

PRIVILEGE AGAINST SELF INCRIMINATION

Kostelanetz, Boris. Bill of rights not repealed for taxpayers. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 16-18.

Lipton, Paul P. Record keeping and the privilege against self-incrimination. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1331-44.)

Redlich, Norman. Searches, seizures, and self-incrimination in tax cases. *Tax law review*, v. 10, Jan. 1955, p. 191-212.

PRIVILEGED COMMUNICATIONS

See Professional ethics—Confidential communications

PRIZES

See Awards, prizes and contests

PROBABILITIES

Hart, Alex L. Using probability theory for economy in cost control. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 257-63.

PROBASCO, K. N.

Advantages and disadvantages of methods of financing cooperatives. *Cooperative accountant*, v. 8, Summer 1955, p. 34-43.

PROBATE COURT ACCOUNTING

See Executors and trustees—Accounting

PROBLEM of communication. Peloubet, Maurice E.

PROBLEM of dual practice of law and accounting; two opinions issued by the Committee on professional ethics of the New York county lawyers association, November 23, 1954. *Unauthorized practice news*, v. 20, Dec. 1954, p. 58-60.

PROBLEMS

See Accounting—Problems
Examinations, C.P.A.

PROBLEMS in business administration. Raymond, Thomas Cicchino.

PROBLEMS of the charitable foundation. New York university.

PROBLEMS of the small state society. Weltmer, W. Keith.

PROBST, WORTH

Budget as a tool for financial planning and coordination. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 123-32. (1956 conference proceedings)

PROCEDURE and practice before the Tax court of the United States. Commerce clearing house, inc.

PROCEDURE MANUALS

See Manuals

PROCEDURES AND METHODS

See Accounting—Methods and procedures
Management
Office management
Systems and procedures

PROCEDURES in tax controversies. Floyd, Robert L.

PROCEEDINGS of first conference on training personnel for the computing machine field. Jacobson, Arvid W., editor.

PROCEEDINGS of fourteenth annual Institute on federal taxation, November 1955. New York university.

PROCEEDINGS of thirteenth annual Institute on federal taxation, November 1954. New York university.

PROCEEDS

American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.

PROCESS CHARTS

Niebel, Benjamin W. Process charts. (In his *Motion and time study*. 1955. p. 85-109.)

PROCESS COSTS

See Cost and factory accounting—Process costs

PROCESSING INDUSTRIES

See also Canning and preserving
Chemical industry
Drug manufacturers
Food, Frozen
Iron and steel industry
Mining and metallurgy
Oil industry

Cost accounting

Burlew, Raymond E. Processing industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 123-6. (1955 conference proceedings)

PROCTOR, WILLIAM G.

Audit scope depends on point of view. *Internal auditor*, v. 12, March 1955, p. 61-5.

PROCUREMENT

See also Military procurement
Purchasing

Federal government accountants association. Proceedings of the symposium on the accountant and procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954. 64p.

Goubeau, Vincent deP. Place of procurement in the industrial picture. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 51-60.

PROCUREMENT—(Continued)

- Lewis, Roger. Procurement operations and accounting. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 13-18.
- McEachren, John W. Role of the auditor in procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 19-31.
- Tiffany, Kenneth C. Financial aspects of procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 5-12.

PRODUCE

- See Agriculture
Dairy products
Feed
Fruit and vegetable wholesalers
Fruit growers
Grain trade

PRODUCT COSTS

- See Costs

PRODUCT REPAIR

- See Maintenance and repairs
Service departments

PRODUCT RESEARCH

- See Research and development

PRODUCTION

- American management association. Company approaches to production problems; inventory—warehousing—traffic. New York, American management association, c1955. 88p.
- Baxter, Charles E. Mass production industries—soft goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 138-41. (1955 conference proceedings)
- Davis, Hiram S. Productivity accounting. Philadelphia, Pa., University of Pennsylvania press, 1955. 194p.
- Ernst, Harry. Accounting for productivity changes. *Harvard business review*, v. 34, May-June 1956, p. 109-21.
- Gold, Bela. Foundations of productivity analysis; guides to economic theory and managerial control. Pittsburgh, Pa., University of Pittsburgh press, 1955. 303p.
- Grames, Edwin F. Mass production industry—hard goods. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 133-8. (1955 conference proceedings)
- Kindley, Ralph W. Daily balancing of labor loads by work stations. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 382-6.
- Langenberg, William. Accent on control—a case in cost system revision. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1273-86.
- Maus, Sanford E. Theory and use of work production standards. *Transcript*, v. 12, Aug. 1955, p. 1, 6-7.
- Nelson, Lawrence W. Application of productivity measurement. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 762-6.
- Patton, John A., editor. Production planning and control system. (In his *Manual of industrial engineering procedures*. c1955. p. 49-62.)
- Richmond, Herbert J. Streamlined inventory control and stabilized production planning. *Controller*, v. 24, April 1956, p. 162-4.
- Rossettie, G. F. Accounting: a tool for production planning. *Cost and management* (Canada), v. 29, Nov. 1955, p. 363-74.
- Rucker, Allen W. Productivity: its meaning, its measurement, its industrial future. *Controller*, v. 23, Aug. 1955, p. 373-6.

Short runs

- Hunter, F. T. Financial implications of short runs. *Cost accountant* (Eng.), v. 33, Feb. 1955, p. 315-23.

PRODUCTION CONTROL

- Carlson, Arthur E. Working contacts of cost and production control. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1198-1208.

- Hall, Ed. Controlling production to maximize profit. *Price Waterhouse review*, v. 1, June 1956, p. 16-23.

- Patton, John A., editor. Production planning and control system. (In his *Manual of industrial engineering procedures*. c1955. p. 49-62.)

- Spriguel, William R. Production control—routing, scheduling, dispatching; Production control in diversified manufacturing; Production control in mass-production industries. (In his *Industrial management*. ed. 5. c1955. Chaps. 35-40.)

PRODUCTION COSTS

- See Cost and factory accounting—Production costs

PRODUCTIVITY accounting. Davis, Hiram S.**PRODUCTS**

- American management association. Getting the most from product research and development. New York, American management association, c1955. 149p. (Special report no. 6)
- Barrett, Le Roy. Fixed capacities. *Internal auditor*, v. 12, Sept. 1955, p. 66-9.
- Controllershship foundation, inc. Planning, managing and measuring the business; a case study of management planning and control at General electric company; presented at the annual national conference, Controllers institute, October 11, 1954. New York, Controllershship foundation, inc., c1955. 63p.
- Dean, Joel. Decentralization and intracompany pricing. *Harvard business review*, v. 33, July-Aug. 1955, p. 65-74.
- Dean, Joel. Pricing a new product. *Controller*, v. 23, April 1955, p. 163-5.
- Evans, M. K. Accounting problems in measuring performance by organizational units. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1739-48. (1955 conference proceedings)
- Harris, Jonathan H. Product line earnings under direct costing. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 40-60.)
- Heuser, Forrest L. Organizing for effective intracompany pricing. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1100-5.
- Hill, T. M. Criticism of "joint cost analysis as an aid to management." *Accounting review*, v. 31, April 1956, p. 204-5.
- Hoy, Robert J. Absorption costing—a practical application. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 527-35.
- James, W. M. Costing of joint products and by-products. *Cost accountant* (Eng.), v. 34, June 1955, p. 20-1.
- Kennon, Walter. Fixed cost and product mix control by activity analysis. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 319-34.
- Kerns, W. A. One approach to useful product profit statements. *N.A.C.A. bulletin*, v. 37, section 1, April 1956, p. 997-1001.
- McAnly, H. T. Some fundamentals of costs for pricing. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 606-10.
- McFadden, J. A., Jr. Organizing new product development. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 832-40.
- May, Paul A. Profit polygraph for product mix evaluation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 307-18.
- Miller, T. T. Projecting the profitability of new products. *Controller*, v. 23, Oct. 1955, p. 483-5.
- Murrell, Elmo. How we take purchase-related costs to products. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 540-2.
- Self, R. Weaver. Developing better by-product costs for pricing. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 18-28.
- Spencer, L. G. Considering length of run in product pricing. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 819-31.
- Spriguel, William R. Product development and research; Simplification and standardization of products and materials; Processes and materials. (In his *Industrial management*. ed. 5. c1955. Chapters 7, 8, and 9.)

PRODUCTS—(Continued)

- Tallman, John C. How cost estimates help guide chemical research. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1654-62.
- Tone, Robert G. Product costing to support price differentials. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 38-44.
- Wellington, C. Oliver. Product costing up-to-date. *N.A.C.A. bulletin*, v. 36, section 3, July 1953, p. 1603-20. (1953 conference proceedings)

PROFESSIONAL accounting careers under the Comptroller general. United States. General accounting office.

PROFESSIONAL competence. Neumayer, J. M.

PROFESSIONAL conduct in taxes. Cohen, Albert H.

PROFESSIONAL education. Kessler, Louis M.

PROFESSIONAL engineers' income and salary survey. National society of professional engineers.

PROFESSIONAL ETHICS

See also Accountants—Duties and responsibilities

Accountants—Independence
Accountants' office—Clients
Business ethics
Ethics
Law—Unauthorized practice
Tax ethics

Aiyar, R. N. Rajam, and others. Role of an accountant—professional ethics. (In *Institute of chartered accountants of India. Opening of the building of the Institute and the first conference of chartered accountants of India, April 2-6, 1954*. p. 77-113.)

American bar association. Canons of professional ethics. Canons of judicial ethics adopted by the American bar association together with Rules of procedure of the Committee on professional ethics and grievances and Rules and standards adopted as to law lists. Chicago, Ill., American bar association, October 1954. 54p.

American institute of accountants. By-laws—Rules of professional conduct. New York, American institute of accountants, c1956. 15p.

Bowden, J. C. Professional dignity. *PA* (National society of public accountants), June 1955, p. 4-5, 14.

Caffyn, Harold R. Professional conduct—up-to-date. *New York certified public accountant*, v. 26, May 1956, p. 277-8.

Campfield, William L. Toward raising the sights of the profession. *Illinois certified public accountant*, v. 18, Spring 1956, p. 3-10.

Carey, John L. Ethics of public accounting. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 1-8.

Carey, John L. Professional ethics and the public interest. *Journal of accountancy*, v. 102, Nov. 1956, p. 38-44.

Carey, John L. Professional ethics in accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 121-48.)

Carey, John L. Professional ethics of certified public accountants. New York, American institute of accountants, 1956. 233p.

Cochrane, Jeannette M. State code of ethics—problem or panacea? *Illinois certified public accountant*, v. 18, Spring 1956, p. 24-31.

De Journett, Stollings. Ethics. (Address before State society executives association, New York, February 3-5, 1954) Louisville, Ky., Kentucky society of certified public accountants. mimeo.

Foye, Arthur B. Professional standards. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 61-71.)

Frisbee, Ira N. Ethical considerations in rendering management services. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 19 typewritten pages.

Goodale, Denis. Professional ethics. *Canadian chartered accountant*, v. 68, June 1956, p. 483-8.

Growth of ethical principles. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 37.

Holmes, Arthur W. Professional ethics and independence. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 50-63.)

House, D. V. Professional ethics. *Accountant* (Eng.), v. 135, Oct. 13, 1956, p. 367-73; Oct. 20, 1956, p. 395-403; Oct. 27, 1956, p. 425-32; Nov. 3, 1956, p. 464-70.

Institute of chartered accountants in Australia. Certificates of estimated future profits. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 393.

Jencks, W. B. Accountancy board adopts rules of conduct. *Ohio certified public accountant*, v. 14, Winter 1955, p. 36-9.

LaSalle, Brother. "Professional" terminology. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 26.

McDevitt, Edward J. Ethics and a change of auditors: a summary of British-U.S. views. *Journal of accountancy*, v. 99, May 1955, p. 46-7.

MacIver, R. M. Social significance of professional ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 118-24.

Milne, K. L., and Rawnsley, J. L. Ethics and accountancy. *Accountant* (Eng.), v. 135, Dec. 1, 1956, p. 564-7; Dec. 8, 1956, p. 587-90; Dec. 15, 1956, p. 618-21.

National society of public accountants. By-laws, as amended, to date. *PA* (National society of public accountants), July 1955, p. 3-29.

Neumayer, J. M. Professional competence. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

Ollada, Felipe. Some common violations of rules of professional conduct. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 213-15.

Organization of the profession and professional ethics. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 26-9.)

Otterbourg, Edwin M. Ethics and the unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 3-16.

Otterbourg, Edwin M. Ethics and unauthorized practice. *Texas bar journal*, v. 19, Jan. 22, 1956, p. 15-16, 49-53.

Owens, Winifred D. Etiquette and ethics. *Woman C.P.A.*, v. 19, Dec. 1956, p. 16-18.

Pennsylvania institute of certified public accountants. Members of the Pennsylvania institute adopt revised canons of professional ethics. *Pennsylvania CPA spokesman*, v. 27, Oct. 1956, p. 1, 4-5.

Robson, Thomas. Professional ethics. *Accountant* (Eng.), v. 132, Feb. 26, 1955, p. 237-41.

Rodolph, Rollin P. Professional conduct; interpretations, case histories, answers to inquiries. *California certified public accountant*, v. 23, May 1956, p. 33-5.

Sanchez, Antonio. Need for professional ethics. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 206-8.

Sowell, Waldo. Accountant's ethical responsibilities. *Bulletin* (Georgia society of certified public accountants), v. 23, July 1955, p. 3-6.

Shissler, W. E. Rules adopted for Pennsylvania CPA's include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.

Velayo, Alfredo. Proposed changes in rules of professional conduct. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 216-18.

Wilcox, Edward B. Ethics: the profession on trial. *Journal of accountancy*, v. 100, Nov. 1955, p. 72-9.

Willis, Arthur B. Ethics. *California certified public accountant*, v. 24, Nov. 1956, p. 18-26.

Wisconsin bar association. Canons of professional ethics. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 32-3, 36-41.

Advertising

Newsletters—"canned" vs. "homegrown." *Minnesota certified public accountant*, v. 5, Nov. 1955, p. 1.

Reyes, Alberto. Independence of the CPA; advertising and solicitation. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 208-12.

Appraisers

Steiner, Jefferson F. Ethics in the appraisal profession. *Appraisal journal*, v. 24, Part I, Oct. 1956, p. 518-22.

PROFESSIONAL ETHICS—(Continued)**Architects**

Cummings, George Bain. Standards of professional practice in architecture. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 1-8.

Bidding

American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Joint statement on competitive bidding for audit services to governmental agencies. New York, American institute of accountants, 1955. 2p. *Journal of accountancy*, v. 99, May 1955, p. 22, 24. *New York certified public accountant*, v. 25, May 1955, p. 310-11. *Bulletin* (Georgia society of certified public accountants), v. 22, May 1955, p. 1, 3.

American institute of accountants. Committee on governmental accounting and Municipal finance officers association of the United States and Canada. General committee on accounting. Competitive bidding for audit services to governmental agencies; joint statement. Chicago, Ill., Municipal finance officers association, April 16, 1955. 2p. (*Special bulletin 1955B*)

Stevens, Wilbur H. Preliminary statement—joint subcommittee on standards for selection of auditors. *California certified public accountant*, v. 22, May 1955, p. 24-8.

Commissions, fee-splitting, etc.

From different viewpoints: Should accountants hold insurance agencies? *Accountants journal* (Eng.), v. 48, Nov. 1956, p. 315-16.

Higgins, Thomas G. Division of fees between members of different professions serving business. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

Confidential communications

Accountant gives workpapers to client; IRS can't subpoena them. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

Accountant must take firm stand in claiming privileged communication. *Journal of taxation*, v. 2, June 1955, p. 368.

CPA's ethics problem when erroneous return discovered. *Journal of taxation*, v. 2, May 1955, p. 273.

Kramish, Arvin M. Statutory privilege—production of copies of income tax returns. (Recent cases) *George Washington law review*, v. 23, April 1955, p. 622-5.

Lipton, Paul P. Privileged communications. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955, p. 955-71.)

Lourie, George B., and Cutler, Arnold R. Lawyer's engagement of accountant in a federal tax fraud case. *Tax law review*, v. 10, Jan. 1955, p. 227-37.

Lyman, Guy C., Jr. Attorney-client privilege—proof of perpetration of crime or fraud. (Notes) *Tulane law review*, v. 29, June 1955, p. 785-8.

Preston, Henry A. Federal recognition of state statutes rendering privileged communications between accountant and client. *Illinois certified public accountant*, v. 18, Spring 1956, p. 15-18.

Turpin, C. C. Privilege and immunity of an auditor in South African law. *South African accountant*, v. 3, March 1956, p. 2-7.

Dentists

Bregstein, S. Joseph. Law and ethics. (In his *Successful practice of dentistry*. c1953. p. 354-86.)

Mann, William R., and Easlick, Kenneth A., editors. Professional ethics and community responsibility. (In their *Practice administration for the dentist*. 1955. p. 18-61.)

Engineers

Mead, Daniel W. Standards of professional relations and conduct; adopted October 15, 1940. New York, American society of civil engineers, 1941. 31p.

Wagner, H. A. Principles of professional conduct in engineering. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 46-58.

Erroneous tax returns

CPA's ethics problem when erroneous return discovered. *Journal of taxation*, v. 2, May 1955, p. 273.

False and misleading statements

Accounting firm upheld. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 5-6.

Levy, Saul. C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.

Philippine institute of accountants. Ask quick action on claimed CPA malpractices. *Newslette* (Philippine institute of accountants), v. 6, Sept.-Oct. 1955, p. 1, 12.

Independence

See Accountants—Independence

Lawyers

American bar association. Canons of professional ethics, Canons of judicial ethics adopted by the American bar association together with Rules of procedure of the Committee on professional ethics and grievances and Rules and standards adopted as to law lists. Chicago, Ill., American bar association, October 1954. 54p.

Blaustein, Albert P., and Porter, Charles O. Ethics of the law. (In their *American lawyer*. c1954. p. 240-80.)

Drinker, Henry S. Legal ethics. New York, Columbia university press, c1953. 448p.

Drinker, Henry S. Legal ethics. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 37-45.

Pyle, L. Arnold. Ethics of the legal profession. *Mississippi law journal*, v. 27, Oct. 1956, p. 310-16.

Wisconsin bar association. Canons of professional ethics. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 32-3, 36-41.

Physicians

Fitts, William T., Jr., and Fitts, Barbara. Ethical standards of the medical profession. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 17-36.

Privileged communications

See Professional ethics—Confidential communications

Solicitation

Reyes, Alberto. Independence of the CPA; advertising and solicitation. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 208-12.

PROFESSIONAL ethics and the public interest.

Carey, John L.

"PROFESSIONAL ETHICS OF CERTIFIED PUBLIC ACCOUNTANTS"

Growth of ethical principles. (Editorial) *Journal of accountancy*, v. 102, Nov. 1956, p. 37.

PROFESSIONAL ethics of certified public accountants.

Carey, John L.

PROFESSIONAL FEES

See Professional ethics—Commissions, fee-splitting, etc.

Taxation, United States—Professional fees

Wages, fees, salaries, etc., under sub-headings: Accountants' fees; Lawyers; Physicians

PROFESSIONAL fees.

Accountants' journal (N.Z.), v. 35, Sept. 1956, p. 37, 47.

PROFESSIONAL fees.

Canadian chartered accountant, v. 69, Nov. 1956, p. 397-8.

PROFESSIONAL MEN

See also Accountants

Dentists

Engineers

Lawyers

Pensions and benefit plans—Self-

employed

Physicians

Wages, fees, salaries, etc.—Profes-

sional men

Blauch, Lloyd E. Nature of a profession. *Journal of accountancy*, v. 101, April 1956, p. 54-7.

Brown, Leo E. Public relations of a professional society. (Address before the American society of association executives, September 19, 1956) Washington, D.C., American society of association executives. 6 mimeo. pages.

Cogan, Morris L. Problem of defining a profession. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 105-11.

McKay, Milton. Some of the legal problems of the professional and technical associations. Washington, D.C., American society of association executives. 1956. 13 mimeo. pages.

Mitchell, Charles L. Criteria of a profession. (Sixth annual Thurston award paper) (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 87-93.) *Internal auditor*, v. 13, March 1956, p. 6-11.

United States. Department of health, education and welfare. Education for the professions, edited by Lloyd E. Blauch. Washington, D.C., Government printing office, 1955. 317p.

Wright, E. Kenneth. Professional goodwill: Methods of valuation and payment. *Accountant* (Eng.), v. 133, Sept. 3, 1955, p. 276-83; Sept. 10, 1955, p. 298-307.

Accounting

Neuner, John J. W., and Neuner, Ulrich J. Accounting for doctors, dentists and other professional men. (In their *Accounting systems*. ed. 2. 1955. p. 490-3.)

Statistics

Accounting corporation of America. Professional group. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 92-4.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 92-4.)

Taxation

See also subheading, Taxation, under Dentists; Lawyers; Physicians

Bergreen, Bernard D. Minister's federal income tax guide for the preparation of 1955 returns and 1956 estimates. 1956 ed. Great Neck, N.Y., Channel press, inc., c1955. 125p.

Commerce clearing house, inc. Income tax deductions for professional men. Chicago, Ill., Commerce clearing house, inc., c1956. 16p.

Eolis, Miriam I. R. What price professional glory? (For unincorporated business tax purposes). *New York certified public accountant*, v. 26, May 1956, p. 295-301.

Swartz, Paul Edgar and Scharf, Charles A. Tax problems peculiar to professional persons. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1528-54.)

Willis, Arthur B. Income tax problems of the professional partnership; including tax considerations in drafting the law partnership agreement. *Practical lawyer*, v. 2, Nov. 1956, p. 66-77.

PROFESSIONAL negligence. Eddy, J. P.

PROFESSIONAL responsibilities of the CPA. Zebley, John H., Jr.

PROFESSIONAL STANDARDS

See Professional ethics

PROFESSIONS

See Accountancy profession

Engineers

Lawyers

Physicians

Professional men

PROFESSION'S hired hands hold a meeting. (Editorial) *Journal of accountancy*, v. 101, March 1956, p. 29.

PROFESSIONAL chair in financial accounting at Columbia university graduate school of business. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 638.

PROFIT AND LOSS

See also Income

Losses

Profits

Statements, Financial—Profit and

loss

Taxation, United States—Gains and

losses

PROFIT management and control. Gardner, Fred V.

PROFIT SHARING

See also Incentives

Pensions and benefit plans

Albrecht, Sebastian A. Deferred profit-sharing plans—everyone profits. *Cost and management* (Canada), v. 29, March 1955, p. 91-5.

Alexander, Samuel. Advantages and disadvantages of pension, profit sharing and stock bonus plans: a discussion. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1251-1300.)

Bethel, Carlisle A. Pension and profit-sharing trusts. *Cooperative accountant*, v. 9, Fall 1956, p. 18-25.

Bliss, James J. Some tax aspects of pension and profit sharing plans. *Retail control*, v. 23, April 1955, p. 20-30.

Block, Norman. Deductibility of employer contributions to qualified pension and profit-sharing plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 409-27.)

Bomar, Fleming. Deferred profit-sharing plans. (In Bureau of national affairs, inc. *Pensions and profit sharing*. ed. 2. c1956. p. 177-209.)

Bomar, Fleming. Requirements for qualification of plans (compensation problems: pensions and profit-sharing). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 395-407.)

Bureau of national affairs, inc. Pensions and profit sharing. ed. 2. Washington, D.C., Bureau of national affairs, inc., c1956. 296p.

Cardon, John A. Pension regulations extend code; final rules on pension, profit sharing and stock bonus plans analyzed. *Trusts and estates*, v. 95, Nov. 1956, p. 996-9.

Cardon, John A. Profit sharing plans for small corporations. *Ohio bar*, v. 29, June 25, 1956. p. 503-13.

Casey, William J. Pension and profit sharing plans. (In his *Executive pay plans*. c1956. p. 154-60.)

Couldery, Frederick A. J. Some thoughts on profit-sharing. *Accountants journal* (Eng.), v. 48, June 1956, p. 159-60.

Council of profit sharing industries. Key to industrial teamwork—the 1955 transcript. Chicago, Ill., Council of profit sharing industries, c1956. 161p.

Cox, Andrew H. Amendments and terminations of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1181-1224.)

Eckerman, C. E. Unratinalized capital gains treatment of lump-sum termination distributions following deferred pension, profit-sharing and annuity plans. *Syracuse law review*, v. 7, Fall 1955, p. 1-26.

Flint, David. Profit sharing. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1955. p. 67-111.) *Accountants' magazine* (Scot.), v. 59, July 1955, p. 412-32; Aug. 1955, p. 478-502.

Flippo, Edwin B. Profit sharing in American business: a study of methods used to maintain and sustain profit-sharing plans. Columbus, Ohio, Ohio state university, College of commerce and administration, 1954. 183p.

PROFIT SHARING—(Continued)

- Goldstein, Meyer M. Advantages and disadvantages of pension, profit sharing, and stock bonus plans: a case study. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1225-50.)
- Goldstein, Meyer M. Taxation of foreign employee pension and profit-sharing plans under 1954 code. *Journal of taxation*, v. 4, March 1956, p. 170-3.
- Gordon, Emanuel L. Discrimination problems in the drafting and in the operation of pension and profit-sharing plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1153-80.)
- Gordon, Emanuel L. Pension and profit sharing plans for medium and small business. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 231-59.)
- Haines, Charles E. Pension and profit-sharing fund investing. *Trusts and estates*, v. 94, Dec. 1955, p. 1057-62.
- Hodgkin, John P. Taxability of benefit payments under qualified pension and profit-sharing plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 429-33.)
- Huggan, G. O. Profit sharing plans in Canadian industry. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 236-42.
- Hunt, N. C. Profit-sharing and co-partnership—a critical review. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 23-33.
- Jehring, J. J. Profit sharing—a suggested reading list for businessmen with a comprehensive bibliography. Evanston, Ill., Profit sharing research foundation, August 1956. not paged.
- Jehring, J. J. Profit sharing for small business. Evanston, Ill., Profit sharing research foundation, November 1955. 53p.
- Jehring, J. J. Profit sharing—the capitalistic challenge; four studies on the modern practice of profit sharing. Evanston, Ill., Profit sharing research foundation, October 1956. 40p.
- Jehring, J. J. Succeeding with profit sharing; the experiences of profit sharing companies in communicating their plans to their employees. Evanston, Ill., Profit sharing research foundation, 1956. 163p.
- Knowlton, P. A. Profit sharing patterns; a comparative analysis of the formulas and results of the plans of 300 companies with 730,000 employees. Chicago, Ill., Profit sharing research foundation, 1954. 144p.
- Lackman, William F. Pension and profit sharing trusts—streamlining administration and operation. *Trusts and estates*, v. 95, March 1956, p. 230-3.
- Lasser, J. K., tax institute and Cunliffe, John D. Pension and profit-sharing plans. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 47-50.)
- Lau, G. A. Profit sharing schemes and retirement provisions. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 2-6.
- Lindquist, John R. Pension and profit-sharing trusts under the Internal revenue code of 1954. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 30-5.
- Luick, David J. Pension and profit sharing trusts—the actuary's functions. *Trusts and estates*, v. 95, March 1956, p. 224-7.
- MacCracken, Richard H. Pension and profit-sharing plans. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 637-54.)
- MacCracken, Richard H. Pension and profit-sharing plans for small businesses. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 619-48.)
- McKay, William R. Deferred profit sharing plans in Canada. *Tax executive*, v. 3, July 1956, p. 55-60.
- Mahon, James J., Jr., editor. Appreciation in value of assets of profit-sharing trusts. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 75-6.
- Mahon, James J., Jr., editor. Profit-sharing plan of an affiliated group. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 84.
- Mahon, James J., Jr., editor. Profit-sharing plans: a capsule review. (Tax clinic) *Journal of accountancy*, v. 101, April 1956, p. 79-84.
- Mahon, James J., Jr., editor. Profit sharing plans: the formula requirements. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 77.
- Mallory, G. Barron. How to set up a successful profit-sharing plan; a complete working kit. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Miller, Frank D. Pensions and profit sharing for small corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 144-52.)
- Perler, Julius. Guide for the installation of a profit sharing plan in a small corporation. *California certified public accountant*, v. 22, May 1955, p. 10-16.
- Perler, Julius. Profit-sharing plans for smaller clients. *Journal of accountancy*, v. 101, Feb. 1956, p. 56-61.
- Perlstadt, Sidney M. Tax saving opportunities in pension and profit-sharing plans. *Illinois bar journal*, v. 44, Aug. 1956, p. 852-61.
- Phillips, Paul A. Changes made by the internal revenue code of 1954 with respect to the income tax treatment of life insurance, annuities and employees' trusts. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 116-24.)
- Profit-sharing method of providing for employee retirement income. (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 277-85.
- Profit-sharing plans should permit deferment of benefits until after death. *L.R.B. & M. journal, Tax supplement*, v. 1, Dec. 15, 1955, p. 3-4.
- Reininga, Warren and Soltow, Lee. Deferred profit sharing today. *Controller*, v. 24, Nov. 1956, p. 516-18, 520.
- Rice, Leon L., Jr. How to use pension and profit-sharing plans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 417-41.)
- Rice, Leon L., Jr. New revenue code: pension and profit-sharing plans. *American bar association journal*, v. 41, May 1955, p. 443-6.
- Riege, John H. Pitfalls in administering pension and profit sharing trusts. *Trusts and estates*, v. 94, March 1955, p. 200-2.
- Seligman, Joseph L., Jr. Profit-sharing formula still desirable despite new IRS rule; other new developments. *Journal of taxation*, v. 5, Nov. 1956, p. 258-62.
- Shearer, Bernard. Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.
- Slade, Tom B. Brief introduction to qualified pension and profit sharing plans. *Georgia bar journal*, v. 18, Aug. 1955, p. 15-29.
- Swaim, Robert S. Pension and profit sharing trusts—recent developments in plans. *Trusts and estates*, v. 95, March 1956, p. 233-6.
- Taylor, E. Duncan. Profit-sharing and co-partnership schemes in industry. (In Institute of chartered accountants in England and Wales. *Autumn meeting* . . . 1955. p. 23-48.) *Accountant* (Eng.), v. 133, Oct. 8, 1955, p. 412-18; Oct. 15, 1955, p. 437-42.
- Taylor, Herman E. Pension and profit sharing plans. *Mississippi law journal*, v. 28, Dec. 1956, p. 1-19.
- Welsford, William D. Installing a profit sharing plan in your company. *Cost and management* (Canada), v. 30, April 1956, p. 151-7.

PROFIT-SHARING and co-partnership schemes in industry. Taylor, E. Duncan.

PROFIT SHARING for small business. Jehring, J. J.

PROFIT-SHARING in American business. Flippo, Edwin B.

PROFIT-SHARING method of providing for employee retirement income. (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 277-85.

PROFIT-SHARING plans should permit deferment of benefits until after death. *L.R.B. & M. journal, Tax supplement*, v. 1, Dec. 15, 1955, p. 3-4.

PROFIT SHARING RESEARCH FOUNDATION

Jehring, J. J. Profit sharing—a suggested reading list for businessmen with a comprehensive bibliography. Evanston, Ill., Profit sharing research foundation, August 1956. not paged.

Jehring, J. J. Profit sharing for small business. Evanston, Ill., Profit sharing research foundation, November 1955. 53p.

Jehring, J. J. Profit sharing—the capitalistic challenge; four studies on the modern practice of profit sharing. Evanston, Ill., Profit sharing research foundation, October 1956. 40p.

Jehring, J. J. Succeeding with profit sharing; the experiences of profit sharing companies in communicating their plans to their employees. Evanston, Ill., Profit sharing research foundation, 1956. 163p.

Knowlton, P. A. Profit sharing patterns; a comparative analysis of the formulas and results of the plans of 300 companies with 730,000 employees. Chicago, Ill., Profit sharing research foundation, 1954. 144p.

PROFIT SHARING the capitalistic challenge. Jehring, J. J.

PROFITABLE roadside marketing. Donaldson, R. B., and Johnstone, Wm. F.

PROFITING from industrial standardization. Melnitsky, Benjamin.

PROFITS

See also Earnings
Income
Revenue

American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.

Conley, Edward C. Making a profit plan. *Cost and management* (Canada), v. 29, May 1955, p. 167-73.

Davidson, Henry B. Formula for profit. *Internal auditor*, v. 12, June 1955, p. 6-16.

Dawes, Irving D. Profit planning: the controller's part. *Controller*, v. 23, April 1955, p. 166-8.

Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.

Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.

Ganley, John P. Opportunity for profits. *Internal auditor*, v. 12, Dec. 1955, p. 13-17.

Gardner, Fred V. Profit management and control. New York, McGraw-Hill book co., inc., 1955. 285p.

Institute of chartered accountants in Australia. Certificates of estimated future profits. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 393.

Institute of internal auditors. Internal auditing for profit; addresses presented at the fourteenth annual conference, May 15, 16 and 17, 1955. New York, Institute of internal auditors, 1955. 74p.

Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.

Krotz, Harry W., Jr. Use of breakeven for profit planning. *Retail control*, v. 24, Sept. 1955, p. 14-30.

Lankford, Albert E. Accounting as a prophet of profits. *Office executive*, v. 31, June 1956, p. 13-15, 17.

Machinery and allied products institute. Postwar vs. pre-depression profits of manufacturing corporations. *Capital goods review*, Feb. 1956. 5p.

Mahon, James J., Jr. New rules as to earnings and profits. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 583-95.)

May, Paul A. Profit polygraph for product mix evaluation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 307-18.

National association of cost accountants. Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins* 16, 17 and 18)

Nicklis, John O. Story of our profit improvement program. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1059-67.

Nigam, Raj K. Measurement of profits—a study in methods. *Accounting research* (Eng.), v. 6, July 1955, p. 227-66; Oct. 1955, p. 321-59; v. 7, Jan. 1956, p. 1-41.

Rittenhouse, John H. Profit planning under automation. *Controller*, v. 24, Jan. 1956, p. 20-2.

Roberts, F. A. Profit ascertained on commercial principles. *Accountancy* (Eng.), v. 66, March 1955, p. 102-3.

Rudell, Allan L. Planned profits for the factory. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 940-6.

Schofield, Joseph J. "Anti-chance factor" in business. *Controller*, v. 24, June 1956, p. 269-72, 290.

Sheehan, Daniel M. Relation of invested capital to profit. *Controller*, v. 24, Oct. 1956, p. 463-5, 494.

Villers, Raymond. Three guides to profit control. *Dun's review and modern industry*, v. 66, Nov. 1955, p. 57-8, 90.

Gross

Osler, Paul W. Estimating the month's gross profit under standard costs. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 897-903.

PRO-FORMA STATEMENTS

See Statements, Financial—Pro-forma

PROGRAM for audit of financial records of Michigan school districts. Michigan. Superintendent of public instruction.

PROGRAMMING

See Mathematical programming

PROGRESS and development in auditing procedures. Kessler, Louis M.

PROGRESS in the aircraft industry. Allen, William M.

PROGRESS of auditing. Broad, Samuel J.

PROGRESS report by the Cabinet committee on small business. United States. Cabinet committee on small business.

PROGRESSIVE TAXATION

See Taxation, United States—Progressive

PROJECT report of the 1954 Task committee on internal auditing education. *Accounting review*, v. 30, Jan. 1955, p. 58-69.

PROJECTING capital needs. Rothschild, Richard M., and Kircher, Paul.

PROMOTING professional progress. Institute of internal auditors.

PROMOTION

Casey, William J., and Bierman, Jacquin. Advertising and promotion as tax shelter. (In their *Tax shelter in business*, c1955, p. 28-34.)

Guthmann, Harry G., and Dougall, Herbert E. Financial aspects of promotion. (In their *Corporate financial policy*, ed. 3. 1955, p. 186-211.)

Lyon, George C. Accounting for promotion when samples are salable. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 211-18.

Melcher, Daniel and Larrick, Nancy. Printing and promotion handbook; how to plan, produce, and use printing, advertising, and direct mail, ed. 2. New York, McGraw-Hill book co., inc., 1956. 438p.

Miller, Jack R. How to get deductions for research and promotion costs. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 557-71.)

PROMOTION—(Continued)

Seitelman, Leo H. Accounting aspects of real estate syndicates. *New York certified public accountant*, v. 26, Sept. 1956, p. 543-50.

PROPERTY

See also Assets

Government property
Inventories
Land
Materials
Real estate
Stores systems and stock records

Taxation, United States—Property
Ratner, Morris. Examination of financial statements in connection with the purchase of real estate. *New York certified public accountant*, v. 25, Oct. 1955, p. 572-8.

Accounting

Crocheron, Clarence. How appraisal service assists the accountant. *Accounting forum*, v. 26, May 1955, p. 11-17.

Dixon, George F. Controlling general equipment. American gas association monthly, v. 37, March 1955, p. 15-17.

Gilbert, Harry. Machine made property management records. *Buildings*, v. 55, Dec. 1955, p. 26-7.

Grant, Eugene L., and Norton, Paul T., Jr. Fixed property records. (In their *Depreciation*. rev. ed. c1955, p. 160-83.)

Kohler, Eric L., and Wright, Howard W. Property accounting. (In their *Accounting in the federal government*. 1956. p. 228-42.)

Matthias, Shoreland C. Property records have heightened relevance today. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 657-62.

Peterman, Wayne S. County property tax accounting on punched cards. *Journal of machine accounting*, v. 6, April 1955, p. 11.

Ryan, James A. Improving the engineering load factor of property records. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956, p. 119-26.)

Sellers, W. M. Pennyless accounting for plant accounting and property records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*. . . . 1955, p. 433-8.)

Watson, John A. Designing a system for property accounting. *Cost and management* (Canada), v. 30, Oct. 1956, p. 350-6.

Valuation

See Real estate—Valuation
Valuation

PROPERTY INSURANCE

See Insurance, Property

PROPERTY tax and its administration. (In National tax association. *Proceedings*. . . . 1954, p. 302-25.)

PROPERTY TAXES

See Taxation—Property, under name of country or state

PROPOSAL for apportionment of the federal estate tax. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 217-39.

PROPOSED extension of the insurance interest requirement for key man insurance. (Notes) *Yale law journal*, v. 65, April 1956, p. 736-43.

PROPOSED survey of the engineering profession; report of the Joint committee of the Engineers' council for professional development and the Engineers joint council. *Mechanical engineering*, v. 78, Dec. 1956, p. 1128-30.

PROPP, THEODORE

Mahon, James J., Jr., editor. Making the most of a bad business debt. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 89.

What to do about bad debts. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955, p. 109-34.)

PROPP, THEODORE, joint author

See Carroad, Kenneth and Propp, Theodore
Young, Milton and Propp, Theodore

PROPRIETORSHIPS

See also Business—Form of organization

White, Edwin H. Business insurance; insured business continuation plans for proprietorships, partnerships, and close corporations. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 452p.

Accounting

Blough, Carman G., editor. Is a proprietor's "salary" cost? (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 76-7.

Institute of chartered accountants in England and Wales. Report on accounts of sole traders and partnerships. London, Institute of chartered accountants in England and Wales, May 1955. 6p. *Accountant* (Eng.), v. 132, May 28, 1955, p. 612-13.

Mackenzie, Donald H. Closing the books; Changes in proprietorship. (In his *Fundamentals of accounting*. rev. ed. 1956, p. 119-42.)

Auditing

Giancola, Frank V. Auditor's opinion on financial statements of single proprietor or partnership. *Arthur Young journal*, v. 4, Oct. 1956, p. 12-17.

Holmes, Arthur W. Proprietorship. (In his *Auditing principles and procedure*. ed. 4. 1956, p. 579-626.)

Johnson, Arnold W. Corporate proprietorship. (In his *Principles of auditing*. c1955, p. 237-50.)

Taxation

Bugan, Thomas G., and Brown, Ralph S. Partnerships and proprietorships electing to be taxed as corporations. *Chicago bar record*, v. 36, Jan. 1955, p. 169-74, 176.

Connolly, James Noone. Election of certain partnerships and proprietorships as to taxable status. *Tax executive*, v. 7, April 1955, p. 39-48. *Louisiana certified public accountant*, v. 16, Sept. 1955, p. 5-11.

Jensen, Wallace M. Elections to be taxed as a corporation or as an unincorporated business. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955, p. 1029-54.)

McCobb, Edward C., and Hooker, Richard F. Federal income tax problems in the purchase or sale of proprietorships. *Michigan state bar journal*, v. 35, March 1956, p. 23-8.

United States. Internal revenue service. Tax guide for small business 1956; individuals, corporations, partnerships—income, excise and employment taxes. Washington, D.C., Government printing office, 1956. 128p.

Wallace, Martin W. Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 228-34.)

PROSNITZ, LUDWIG B.

Corporate organization and operation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 27-37.)

PROSPECTUSES

Accountants' reports for prospectuses. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 14-16.

Buckley, Noel W. Accountants' reports for prospectuses. *Chartered accountant in Australia*, v. 26, Dec. 1955, p. 307-17.

Collins, J. H. Requirements of the Ontario securities commission. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 399-404.

Institute of chartered accountants in Australia. Certificates of estimated future profits. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 393.

Institute of chartered accountants of Ontario. Recommendations on the accounting and auditing provisions of the Ontario securities act. *Canadian chartered accountant*, v. 66, April 1955, p. 236-8.

Leach, C. W. Spotlight on prospectuses. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 387-94; Dec. 1955, p. 475-81; v. 68, Jan. 1956, p.

PROSPECTUSES—(Continued)

- 35-40; Feb. 1956, p. 119-24; March 1956, p. 204-8.
- Parkes, A. H. Accountant's report for purposes of a prospectus. *Chartered accountant in Australia*, v. 27, Oct. 1956, p. 196-211.
- Sindelar, N. J. Preparing the bond prospectus. Chicago, Ill., Municipal finance officers association of the United States and Canada, July 1955. 4p. (*Special bulletin 1955D*)
- What is a prospectus? *Accountancy* (Eng.), v. 67, July 1956, p. 275-7.
- Whitworth, Peter. Accountants and prospectuses. *Accountant* (Eng.), v. 132, Jan. 29, 1955, p. 111-13.

PROTESTANT EPISCOPAL CHURCH IN THE DIOCESE OF LOS ANGELES

- Gibbs, George. Manual for mission treasurers. ed. 2. Los Angeles, Calif., Protestant Episcopal church in the Diocese of Los Angeles, November 1, 1954. 39p. plus forms.

PROVIDENCE (CITY OF), RHODE ISLAND

- Cashman, John J. Financial administration and organization in Providence. *Municipal finance*, v. 28, May 1956, p. 161-8.

PROVISIONS relating to auditors in the Companies bill. *Chartered accountant* (India), v. 4, Nov. 1955, p. 163-7.**PROXIES**

- Aranow, Edward Ross and Einhorn, Herbert A. Corporate proxy contests: conduct of the stockholders' meeting. *Virginia law review*, v. 42, Dec. 1956, p. 1049-74.
- Aranow, Edward Ross and Einhorn, Herbert A. Corporate proxy contests: enforcement of SEC proxy rules by the Commission and private parties. *New York university law review*, v. 31, May 1956, p. 875-93.
- Armstrong, J. Sinclair. Regulation of proxy contests by the SEC. *Virginia law review*, v. 42, Dec. 1956, p. 1075-85.
- Commerce clearing house, inc. Proxy rules of the Securities and exchange commission 1956. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- Emerson, Frank D., and Latham, Franklin C. Shareholder democracy: a broader outlook for corporations. Cleveland, Ohio, Press of Western Reserve university, 1954. 242p.
- Nash, Ralph C., Jr. Regulation of proxy contests by the SEC: the 1956 amendments to Regulation X-14. *George Washington law review*, v. 24, June 1956, p. 687-704.
- Proxy solicitations amended. (News report) *Journal of accountancy*, v. 101, March 1956, p. 14.
- Rappaport, Louis H. Proxy statements. (In his *SEC accounting practice and procedure*. c1956. p. 359-71.)
- Securities and exchange commission regulation of proxy contests. *Harvard law review*, v. 69, June 1956, p. 1462-76.

PROXY rules of the Securities and exchange commission 1956. Commerce clearing house, inc.**"PSYCHING"** the accountant. *Controller*, v. 24, June 1956, p. 257.**PUBLIC ACCOUNTANT'S OFFICE**

See Accountants' office

PUBLIC accounting aids to hospital administration. Galardi, William L.**PUBLIC** accounting practice and accounting education. Perry, Donald P.**PUBLIC ADMINISTRATION SERVICE**

- Harris, Walter O. Municipal public works cost accounting manual. Chicago, Ill., Public administration service, c1955. 97p.

PUBLIC AUTHORITIES

- Municipal finance officers association of the United States and Canada. Special authorities, hospitals

and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)

New York (state). Division of alcoholic beverage control. Provisions of law and rules of state liquor authority. New York, New York state liquor authority, June 1955. 114p.

Sherman, Harvey. Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)

Accounting

Controllership foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllership foundation, inc., January 1956. 121p.

Municipal management company. Classification of accounts for municipal authorities (water and sewer). Philadelphia, Pa., Municipal management co. various paging.

Cost accounting

Controllership foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllership foundation, inc., January 1956. 121p.

PUBLIC BUDGETS

See Budgets, Public

PUBLIC control of economic enterprise. Koontz, Harold and Gable, Richard W.**PUBLIC DEBT**

See Debt—Public

PUBLIC FINANCE

See subheading, Finance, under Government; Municipal; States

PUBLIC FUNDS

See Funds—Government

PUBLIC HOUSING

See Housing

PUBLIC opinion and the accounting profession. American institute of accountants.**PUBLIC RELATIONS**

See also Accountancy profession—Public relations

American medical association. Public relations manual; the human side/the business side of medical practice. Chicago, Ill., American medical association, no date. 68p.

Brown, Leo E. Public relations of a professional society. (Address before the American society of association executives, September 19, 1956) Washington, D.C., American society of association executives. 6 mimeo. pages.

Brown, Louis M. Practicing lawyer must practice public relations, too. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 19-21, 55.

Gartley, Harold M. Financial public relations and the controller. *Controller*, v. 24, June 1956, p. 263-5. 289.

Green, Merritt W. Unauthorized practice as it affects public relations. *Ohio bar*, v. 28, July 4, 1955, p. 686-92.

Illinois. University of. Bureau of business management. Public relations for the smaller firm, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management. 35p. (*University of Illinois bulletin*, v. 52, no. 78, July 1955)

Institute of life insurance. Public relations and training films. New York, Institute of life insurance. 15p.

Public relations of the legal profession. *Canadian bar review*, v. 33, May 1955, p. 575-94.

Richardson, J. S. Public relations. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 262-8.

PUBLIC relations fees. Arthur, Donald, Jr.

PUBLIC RELATIONS FIRMS**Accounting**

Arthur, Donald, Jr. Public relations fees. *Journal of accountancy*, v. 101, April 1956, p. 41-6.

PUBLIC relations for the smaller firm, by Robert L. Peterson. Illinois, University of. Bureau of business management.

PUBLIC relations manual. American medical association.

PUBLIC relations of a professional society. Brown, Leo E.

PUBLIC relations of the legal profession. *Canadian bar review*, v. 33, May 1955, p. 575-94.

PUBLIC SCHOOLS

See Schools, colleges, etc., Public

PUBLIC SPEAKING

Phelps, Julian O. Occasional public speaker. *Illinois certified public accountant*, v. 17, June 1953, p. 49-51.

PUBLIC UTILITIES

See also Electric light and power

Gas

Radio and television

Railroads

Telephone and telegraph

Ely, Owen. Who is the utility stockholder? *Public utilities fortnightly*, v. 55, Jan. 6, 1955, p. 14-22.

Smith, Lincoln. Should public utility commissioners be elected or appointed? *Public utilities fortnightly*, v. 55, April 28, 1955, p. 485-96; May 12, 1955, p. 542-52.

Accelerated amortization

Ely, Owen. Regulatory implications of accelerated depreciation. *Public utilities fortnightly*, v. 56, Dec. 8, 1955, p. 952-4.

Accounting

Allen, H. M. Clearing work in progress account to plant in service account on completion of work in the field. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 514-25.)

Balet, J. W. General accounting in a public utility. (In American management association. *Electronic data processing in industry*. c1955. p. 197-205.)

Bierman, Harold, Jr. Effect of inflation on the computation of income of public utilities. *Accounting review*, v. 31, April 1956, p. 258-62.

Blough, Carman G., editor. Are public utilities an exception under Bulletin no. 44? (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 62.

Butler, W. R. Cents-less accounting can be applied to all utility accounting systems. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 281-9.)

Channing, C. F. Accounting for materials and supplies in a public utility. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 19-28.)

Edison electric institute. Public utility accounting course 1954-1955. 3 vols. New York, Edison electric institute, not paged.

Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants*, New York, April 7, 8, 9, 1952. New York, Edison electric institute—American gas association, June 1952. 650p.

Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*, Chicago, Ill., April 25-27, 1955. New York, Edison electric institute. 507p.

Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants*, New York, April 16-18, 1956. New York, Edison electric institute. 415p.

Hall, M. West. Techniques for handling deductions and other payroll items. (In Edison electric in-

stitute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 341-7.)

Hatch, A. W. Interest during construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 316-32.)

Hess, George M. Accounting for contribution in aid of construction. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 391-9.)

Hill, N. K. Accountancy developments in a public utility company in the nineteenth century. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 382-90.

Jones, George F. Current methods of reporting and distributing labor costs. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 291-9.)

Kuhn, A. H. Some practical aspects of depreciation accounting. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 270-3.)

National association of railroad and utilities commissioners. Report of the committee on accounts and statistics. Washington, D.C., National association of railroad and utilities commissioners, 1955. 10p.

Rodey, Bernard S., Jr. Public utility organization and financial control. (Comptrollership seminar, Navy graduate comptrollership group, George Washington university) New York, Consolidated Edison co. of New York, inc., November 30, 1954. 27p. plus charts and exhibits.

Romeiser, M. B. Simplified mass accounting units. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 502-10.)

Short, H. T. Assignment of costs to primary plant accounts and property record units through the use of standards. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 498-501.)

United States. Federal power commission. In the matters of Ameres gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.

Budgeting

Andrus, Gerald L. Budgeting. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 5-12.

Cost accounting

Field, R. E. Distinguishing between capital and expense costs of a public utility. *Price Waterhouse review*, v. 1, June 1956, p. 30-5.

Costs

See also Original cost

Public utilities—Valuation

Rodey, B. S., Jr. Original cost. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 203-14.)

Depreciation

See Depreciation, depletion and obsolescence—Public utilities

Finance

Ardery, Philip P., and Abner, Carl E. Income bonds revisited. *Public utilities fortnightly*, v. 57, April 12, 1956, p. 517-24.

Guthmann, Harry G., and Dougall, Herbert E. Public utility finance. (In their *Corporate financial policy*. ed. 3. 1955. p. 234-61.)

Government regulation

Kosters, Stuart F. Regulation of public utility rate base. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 81-6.)

Nemeyer, S. Lloyd. Developments and trends in utility regulation. (In Edison electric institute and American gas association. *Proceedings, Na-*

PUBLIC UTILITIES — Government regulation — (Continued)

tional conference of electric and gas utility accountants . . . 1952. p. 414-21.)

Public utilities reports, inc. Ruling principles of utility regulation—rate of return, by Ellsworth Nichols. Washington, D.C., Public utilities reports, inc., 1955. 502p.

Internal auditing

Hansen, R. T. Operational audits pay off. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 464-71.)

Rates

Andersen, Arthur, and company. Return allowed in public utility rate cases 1915-1954. Chicago, Ill., Arthur Andersen and co. (1955). not paged.

Avery, Harold G. Analysis of Missouri's utility earnings and rate base formula—a rejoinder. *Accounting review*, v. 30, July 1955, p. 485-92.

Bunke, Harvey C. Critical analysis of some aspects of Interstate commerce commission rate policy. *Land economics*, v. 32, May 1956, p. 134-43.

Dahlstrom, B. P. Original cost valuation and other current factors affecting utility rates. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 159-66.)

Dorau, Herbert B. Is cost of capital the fair rate of return? *Public utilities fortnightly*, v. 56, Dec. 22, 1955, p. 1006-21.

Effect on public-utility rate making of liberalized tax depreciation under section 167. (Notes) *Harvard law review*, v. 69, April 1956, p. 1096-1106.

Howe, William H. Rate base as a test of fair return provisions. *Public utilities fortnightly*, v. 57, May 24, 1956, p. 721-31.

Knapp, Charles W. What is the "fair rate of return?" *Public utilities fortnightly*, v. 57, May 24, 1956, p. 739-50.

Kosters, Stuart F. Regulation of public utility rate base. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 81-6.)

Public utilities reports, inc. Ruling principles of utility regulation—rate of return, by Ellsworth Nichols. Washington, D.C., Public utilities reports, inc., 1955. 502p.

Updegraff, Clarence M. Iowa rules for valuation of public utility property in relation to rate making. *Iowa law review*, v. 40, Spring 1955, p. 494-9.

Welch, Francis X., editor and compiler. Conduct of the utility rate case. Washington, D.C., Public utilities reports, inc., 1955. 383p.

Reports and statements

Ely, Owen. High lights of reports to stockholders. *Public utilities fortnightly*, v. 55, June 9, 1955, p. 705-11.

Emmons, A. T. Prompt reporting and control of construction overruns. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 325-32.)

Going, F. A. Developing reports for operating management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 301-7.)

Martinson, A. C. Utility plant reports for management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 381-6.)

Mills, C. F. What's new in 1954 annual reports. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 349-56.)

Roll, E. E. Current practices in financial reporting to stockholders and to management. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 404-12.)

Taxation

Allen, Sidney P. Tax collector—utilities' silent partner. *Public utilities fortnightly*, v. 56, Sept. 1, 1955, p. 299-304.

Blough, Carman G., editor. Are public utilities an exception under Bulletin no. 44? (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 62.

Cooke, C. L., and Smith, Bennett L. Where is the giveaway? *Public utilities fortnightly*, v. 58, Aug. 30, 1956, p. 289-99.

Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, August 1954. 47p.

Liberalized tax depreciation. *Public utilities fortnightly*, v. 56, July 7, 1955, p. 49-51.

Mann, Charles H. Allocation of consolidated income taxes under S.E.C. rule 4-45 (b) (6). (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 439-50.)

Martin, James W. New evidence on tax valuation of public service property—capitalization of earnings. *National tax journal*, v. 7, Dec. 1954, p. 309-18.

Schimpl, S. J. Allocation of taxes to utility departments in combination utility companies. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 622-6.)

United States. Federal power commission. In the matters of Amere gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.

Valuation

Dahlstrom, B. P. Original cost valuation and other current factors affecting utility rates. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 159-66.)

Gronouski, John A. Refinements in the use of the stock and debt approach to value. (In National tax association. *Proceedings* . . . 1955. p. 87-99.)

Martin, James W. Marshalling the evidence of the value of public utility property. (In National tax association. *Proceedings* . . . 1955. p. 110-19.)

Martin, James W. Valuing utilities via stock and debt estimates. *Public utilities fortnightly*, v. 56, Aug. 4, 1955, p. 161-72.

Rodey, B. S., Jr. Original cost. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 203-14.)

Updegraff, Clarence M. Iowa rules for valuation of public utility property in relation to rate making. *Iowa law review*, v. 40, Spring 1955, p. 495-9.

Welch, Ronald B. Refinements in the capitalization-of-earnings approach to value of public utility properties. (In National tax association. *Proceedings* . . . 1955. p. 99-109.)

PUBLIC UTILITIES REPORTS, INC.

Ruling principles of utility regulation—rate of return, by Ellsworth Nichols. Washington, D.C., Public utilities reports, inc., 1955. 502p.

PUBLIC WELFARE

See Charities
Community chests
Hospitals
Institutions
Non-profit organizations
Welfare departments

PUBLIC WORKS

See also Public authorities

Cost accounting

Harris, Walter O. Municipal public works cost accounting manual. Chicago, Ill., Public administration service, c1955. 97p.

PUBLICITY BUDGETING

See Advertising

PUBLICIZING the profession. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 125.

PUBLISHERS

See also Magazine publishers
Newspaper publishers

PUERTO RICO

Jauchem, Clarence R. Joint program for improving accounting in Puerto Rico. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 5-8.
 Puerto Rico. Economic development administration. Facts for the manufacturer. San Juan, Economic development administration, 1956. 71p.

PUFFER, CLAUDE E.

College accounting and auditing requirements for accreditation. *New York certified public accountant*, v. 25, July 1955, p. 400-5.

PUGH, GLYNN A.

Deferred compensation. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Nov. 1955, p. 50-63.

PULVER, H. E.

Construction estimates and costs. ed. 2. New York, McGraw-Hill book co., inc., 1947. 633p.

PUNCHED CARD ACCOUNTING

See Mechanical devices—Tabulating and sorting

PUNCHED card accounting and the professional accountant. Smith, J. Sandford.

PUNCHED card; an annual. v. 3, 1954-55. Detroit, Mich., Punched card pub. co., c1954. 231p.

PUNCHED card annual; v. 4, 1955-1956. Detroit, Mich., Punched card pub. co., c1955. 198p.

PUNCHED card annual of machine accounting and data processing. v. 5, 1956-57. Detroit, Mich., Punched card pub. co., c1956. 205p.

PUNCHED card primer. Friedman, Burton Dean.

PURCHASE AGREEMENTS

Arac, Benjamin. Stockholders buy and sell agreements—effect of constructive stock ownership rules. (In Northeastern university. Institute of taxation. *Third annual federal tax forum, September 28-29, 1956.*)

Bergen, Kenneth W., and Lavelle, Francis A. Buy and sell agreements relating to corporate stock. (In Tulane university. *1956 Tulane tax institute.* c1956. p. 752-79.)

Block, Max. Book value pitfalls in buy-sell agreements. *Trusts and estates*, v. 95, May 1956, p. 408-10, 478.

Blough, Carman G., editor. Asset status of insurance related to buy-and-sell agreement. (Accounting and auditing problems) *Journal of accountancy*, v. 102, July 1956, p. 75-6.

Blumenthal, Robert L., and Harrison, S. David. Tax treatment of the lease with an option to purchase. *Monthly digest of tax articles*, v. 5, April 1955, p. 1-22.

Chatterton, Harold W. Life insurance contracts. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 24, 26.

Davis, Deane C. Recent developments in business purchase agreements. *Trusts and estates*, v. 94, April 1955, p. 284-6.

Forster, Richard H., and Willis, Arthur B. How to draft a partnership buy and sell agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956.* p. 57-86.)

Hoffman, Arnold J. Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955.* p. 14-34.)

Hoffman, Arnold J. 1954 code can turn buy-sell agreements into disastrous tax traps for stockholders. *Journal of taxation*, v. 4, June 1956, p. 322-9.

Kamens, Harold and Ancier, William A. Further victories for buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 10, Summer 1956, p. 211-17.

Lawthers, Robert J. Business buy-out agreements with life insurance under the new code. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 73-85.

Long, John Douglas. Value theory and buy-and-sell agreements. *Journal of the American society of chartered life underwriters*, v. 9, Spring 1955, p. 172-5.

Morgan, Hugh J., Jr. Tax aspects of corporate business purchase agreements funded with life insurance. *Vanderbilt law review*, v. 9, Feb. 1956, p. 373-88.

Stutsman, Carl A., Jr. Estate and gift tax aspects of drafting survivor-purchase agreements. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures.* 1956. p. 995-1002.)

White, Edwin H. Importance of insured buy-and-sell agreements. *Banking*, v. 49, July 1956, p. 60-1, 70.

PURCHASE AND LEASE-BACK

See Sale and lease-back

PURCHASE OR MANUFACTURE

See Make or buy

PURCHASING

Adams, Henry A. Costs for the salesman and purchasing agent. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1144-8.

Bell, Hermon F. Determination of purchases. (In his *Retail merchandise accounting.* ed. 2. c1956. p. 194-210.)

Cole, A. Newton. Tax problems in purchasing. (In American management association. *Management and taxes.* c1956. p. 36-45.)

Murray, Edwards B. Approach to procurement audits. *Internal auditor*, v. 13, Sept. 1956, p. 6-14.

Neuner, John J. W., and Neuner, Ulrich J. Purchases and inventory control. (In their *Accounting systems.* ed. 2. 1955. p. 207-30.)

Ogden, Chester F. Purchasing executive looks at internal auditing. (In Institute of internal auditors. *Internal auditing for profit.* 1955. p. 9-17.)

Pillie, Louis H. Relationship of accounting to purchasing. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 5-8.

Purchasing. (In *Accountants' handbook.* ed. 4. 1956. Sec. 7. p. 1-44.)

Review of internal controls and treatment of weaknesses. (Digest of papers presented at the Managers' convention. Hot Springs, Virginia, June 20-22, 1955) *Arthur Young journal*, v. 3, Oct. 1955, p. 31-40.

Swanton, Robert C. Cost of purchasing: cost of carrying inventory. (Address before the National association of purchasing agents, June 1, 1955) 4 mimeo. pages.

Teece, Joseph A. Areas of potential cost reduction—purchasing. (In American management association. *Tested approaches to cutting production costs.* c1955. p. 29-35.)

Voskuil, John F. Audit of a purchasing function. *Internal auditor*, v. 12, March 1955, p. 76-83.

Westing, J. H., Fine, I. V., and others. Industrial purchasing; buying for industry and budgetary institutions. New York, John Wiley and sons, inc., c1955. 421p.

PURCHASING AGENTS

See Purchasing

PURCHASING DEPARTMENT

Bailey, C. J. Auditing the purchasing function. *Internal auditor*, v. 13, June 1956, p. 65-71.

Bickel, Francis A. Auditing a purchasing department. (*The Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 37-41.)

Cadmus, Bradford. Auditing the purchasing department. *Internal auditor*, v. 12, Sept. 1955, p. 6-14.

Institute of internal auditors. Internal audit and control of a purchasing department. New York, Institute of internal auditors, c1955. 54p. (*Research committee report no. 2*)

Ogden, Chester F. Purchasing executive looks at internal auditing. (In Institute of internal auditors. *Internal auditing for profit.* 1955. p. 9-17.)

Spriegel, William R. Purchasing department. (In his *Industrial management.* ed. 5. c1955. Chap. 28.)

PURCHASING procedure for local governments. Cunningham, Joseph M.

PURDY, ARTHUR S.

Responsibility of auditor respecting sales and use tax. *Michigan C.P.A.*, Feb.-March 1955, p. 1, 9-10.

PURSER, R. L.

Purchasing and inventory control. *Hospital accounting*, v. 9, June 1955, p. 12-14.

PURSEY, E. L.

Statistical theory in test checking. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 529-34.

PUTNEY, WILLIAM B., 3rd

Capital gain dividends; should they be allocated to income or principal. *Trusts and estates*, v. 95, Jan. 1956, p. 22-4.

PUZEY, RUSSELL V.

Fagerberg, Dixon, Jr., editor. Ingredients of good conferring. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 84, 86.

PYE, MALCOLM L.

Undergraduate accounting curriculum. *Accounting review*, v. 30, April 1955, p. 284-9.

PYFER, S. CLARK

Cash discount: challenge, by S. Clark Pyfer;—and reply, by Maurice E. Peloubet. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 23-4.

PYLE, JOHN C., JR.

Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.

Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. 1956 *Tulane tax institute*, c1956, p. 467-675.)

Taxation of living and death benefits under life insurance policies. (In McGill, Dan M., ed. *Beneficiary in life insurance*. rev. ed. c1956, p. 213-96.)

PYLE, L. ARNOLD

Ethics of the legal profession. *Mississippi law journal*, v. 27, Oct. 1956, p. 310-16.

PYLE, WILLIAM W.

Fundamental accounting principles. Homewood, Ill., Richard D. Irwin, inc., 1955. 808p.

QUALIFICATIONS IN ACCOUNTANT'S CERTIFICATE

See Certificate or opinion

QUALITY CONTROL

Dodge, Harold F., and Romig, Harry G. Sampling inspection tables—single and double sampling. New York, John Wiley and sons, inc., c1944. 106p.

Feigenbaum, Armand V. Total quality control. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 93-101.

Fitzgibbons, Robert G. Areas of potential cost reduction—quality control. (In American management association. *Tested approaches to cutting production costs*. c1955, p. 53-8.)

Littlefield, C. L., and Peterson, R. L. Quality and cost control. (In their *Modern office management*. 1956, p. 397-408.)

Quality control in the office. (In Systems and procedures association of America. *Workshop for management*. c1955, p. 242-82.)

Spiegel, William R. Inspection for quality control. (In his *Industrial management*. ed. 5. c1955. Chap. 10.)

Stephenson, James C. Quality control to minimize cost variances. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 264-75.

QUASI-REORGANIZATIONS

See also Recapitalization

Valuation—Asset revaluation

Rappaport, Louis H. Earned surplus after a quasi-reorganization. *L.R.B. & M. journal*, v. 37, Jan.-March 1956, p. 18-19.

QUEBEC, PROVINCE OF

See Canada. Quebec, Province of

QUEENAN, JOHN W.

Accountants' legal responsibilities and liability insurance. (Address delivered at the Fourth biennial New England graduate accounting study conference at Colby college, Waterville, Maine, September 7-9, 1955) New York, American institute of accountants, 18 mimeo. pages.

Lawyers and accountants. *Journal of accountancy*, v. 102, Nov. 1956, p. 46-9.

QUESTIONNAIRES

Stettler, Howard F. Internal control questionnaire. (In his *Auditing principles*. 1956. p. 649-62.)

REA

See United States. Rural electrification administration

RAAB, GORDON J.

Alimony, child care, exemptions and dependents. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 77-85.)

RABB, ALBERT L., JR., joint author

See Ashby, Robert S., and Rabb, Albert L., Jr.

RABIN, JOSEPH

"Clifford case" of the thin corporation. *Taxes—the tax magazine*, v. 34, April 1956, p. 282-5.

Tax traps in the business partnership agreement. *Practical lawyer*, v. 2, Dec. 1956, p. 74-82.

RABINOWITZ, RICHARD W., joint author

See Goodman, Leonard H., and Rabinowitz, Richard W.

RABKIN, JACOB

Function and use of forms in tax planning. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses*. 1956, p. 1-38.)

Legal draftsman: the use of forms in tax planning. *American bar association journal*, v. 42, Feb. 1956, p. 137-40.

RACE TRACKS

Accounting

Donovan, Richard M. Thoroughbred racing association accounting. *New York certified public accountant*, v. 25, May 1955, p. 279-84.

Reports and statements

Hialeah race course. 1956 annual report. Hialeah, Fla., Hialeah race course, 1956. not paged.

RACHLIN, MURRAY L.

Mahon, James J., Jr., editor. Exposure of client in fraud cases. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 76.

RACHLIN, MURRAY L., joint author

See Burns, Joseph W., and Rachlin, Murray L.

RACZ, L. LASZLO ECKER-

See Ecker-Racz, L. Laszlo

RADELL, NEVA HENRIETTA

Accounting for the school lunch operated under the federal school lunch program; a case with laboratory problems. New York, Ahrens publishing co., c1952. 22 mimeo. pages plus workbook forms.

RADFORD, ROWLAND A.

Operating and auditing installment loan department. *Auditgram*, v. 31, Nov. 1955, p. 8, 10-14.

RADIO AND TELEVISION BROADCASTING

Fields, Norman. Clerical handling of network broadcast schedules. *Advertising agency and advertising and selling*, v. 47, July 1954, p. 62-3, 118.

Penwell, Norman. Accounting for community television antenna companies. *Hadley service bulletin*, Nov. 1955, p. 1-6.

Yarrum, Mada. Accountant on television. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 296-7.

RADIO AND TELEVISION BROADCASTING—
(Continued)**Accounting**

- Regazzi, John H. Accounting picture in the television industry. *Journal of accountancy*, v. 99, May 1955, p. 60-6.
- Regazzi, John H. Revenue, expense and internal control in TV accounting. *Newspaper controller*, v. 9, Sept. 1956, p. 3, 6-7.
- Smith, Robert. Machine accounting; it's a boon to the radio station operator, one reports. *Broadcasting-telecasting*, v. 48, Jan. 3, 1955, p. 37-8.
- United States. Federal communications commission. 1955 annual financial report of networks and licensees of broadcast stations. Washington, D.C., Federal communications commission. 4p. (F.C.C. form 324, rev. Dec. 1953)

Cost accounting

- Palmer, Ervin S. Cost study basic to program pricing in a radio-television station. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 745-53.

Finance

- Carswell, Roger E. C.B.C. finances. *Canadian tax journal*, v. 4, May-June 1956, p. 198-207.

Statistics

- United States. Federal communications commission. Final TV broadcast financial data—1953 (broadcast revenues, expenses and income (before federal income tax) of television broadcast service). Washington, D.C., Federal communications commission, October 20, 1954. Tables.
- United States. Federal communications commission. Radio and TV broadcast financial data—1954 (broadcast revenues, expenses and income (before federal income tax) of radio and television broadcast services.) Washington, D.C., Federal communications commission, December 2, 1955. Tables.

RADIO AND TELEVISION DEALERS

See Electric retailers

Accounting

- National appliance and radio-TV dealers association. Uniform system of accounting for the appliance dealer. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 51p.

Statistics

- National appliance and radio-TV dealers association. 1953 costs-of-doing-business survey; 8th annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, c1954. 9p.
- National appliance and radio-TV dealers association. 1954 costs-of-doing-business survey; ninth annual national cost study. Chicago, Ill., National appliance and radio-TV dealers association, 1955. 12p.

RADIO AND TELEVISION MANUFACTURERS

See also Electric manufacturers

Statistics

- Foulke, Roy A. Ratios for manufacturers of radio parts and supplies. (In his *Diversification in business activity*. c1956.)

RADIO AND TELEVISION SERVICING

See Radio and television dealers

RADO, ALAN R.

- Foreign corporation: its role in the taxation of income from international trade. *Tax law review*, v. 10, March 1955, p. 307-34.

RAFFETTO, AUGUSTUS L.

- Danger points of financial statements. *Auditgram*, v. 31, April 1955, p. 6-11.

RAILROAD accounting and statistics. Bunnell, Edward H.**RAILROAD tax problems.** (In National tax association. *Proceedings* . . . 1954. p. 75-106.)**RAILROADS****Accounting**

- Bunnell, Edward H. Railroad accounting and statistics; research and fact finding as aids to management. Chicago, Ill., Watson publications, inc., c1955. 272p.
- Ransome, W. M. Passenger revenue accounting for a transit company. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 634-43.

Finance

- Guthmann, Harry G., and Dougall, Herbert E. Railroad finance. (In their *Corporate financial policy*. ed. 3. 1955. p. 262-90.)

Rates

- Bunke, Harvey C. Critical analysis of some aspects of interstate commerce commission rate policy. *Land economics*, v. 32, May 1956, p. 134-43.

Statistics

- Bunnell, Edward H. Railroad accounting and statistics; research and fact finding as aids to management. Chicago, Ill., Watson publications, inc., c1955. 272p.

Taxation

- Martin, James W. Valuation of railroads for ad valorem taxation. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 619-25.
- Railroad tax problems. (In National tax association. *Proceedings* . . . 1954. p. 75-106.)

Valuation

- Martin, James W. Valuation of railroads for ad valorem taxation. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 619-25.

RAINESS, CLARENCE

- Accountant's appraisal of his client. *Credit executive*, v. 48, June 1955, p. 11-15.

RALEIGH, JOHN N.

- Cutting costs and improving operations. *Auditgram*, v. 31, Sept. 1955, p. 22-5, 28.

RAMAIYA, A.

- Provisions of the new companies act relating to auditors; a critical survey. *Chartered accountant* (India), v. 4, March 1956, p. 377-82.

RAMM, B. T., joint author

See Turner, N. C., and Ramm, B. T.

RANCHES

See also Livestock

Accounting

- South Dakota, University of. Business research bureau. Systems for farmers and ranchers. (In its *Record keeping for small businesses and other enterprises*, May 1956. p. 39-41.)

RAND CORPORATION

- Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.

RANDALL, C. WALTER, JR.

- Advantageous uses of revocable trusts despite absence of tax advantages. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 349-59.)

RANDALL, C. WALTER, JR., AND DAVID, EDWARD M.

- Income tax problems in the year of death. *Practical lawyer*, v. 2, Feb. 1956, p. 13-22.

RANDALL, CLYDE N.

- Income and exclusions from income. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 40-7.)
- Look at the public accounting profession after 100 years. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 23-8.

RANDALL, JOHN D.

Working democracy: the Association's House of delegates. *American bar association journal*, v. 42, Feb. 1956, p. 122-5.

RANDLE, C. WILSON

How to identify promotable executives. *Harvard business review*, v. 34, May-June 1956, p. 122-34.

RANDLEMAN, CARLTON D.

Achieving benefits of practical and average capacity in burden accounting. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 376-83.

RANDOLPH, ROGER S.

Some current uses of oil and gas production payments and their tax consequences. (In Tulane university. 1956 *Tulane tax institute*. c1956. p. 343-85.)

RANDOM SAMPLING

See Testing and sampling

RANKIN, RUSSELL G.

Internal control of banking assets. *United States investor*, Jan. 24, 1953, p. 30-2.

RANKIN, WESTON

Accounting for common trust funds. *Trusts and estates*, v. 94, June 1955, p. 539-43. *Auditgram*, v. 32, Feb. 1956, p. 34-6, 38-9.

RANKING, D. F. D., SPICER, E. E., AND PEGLER, E. E.

Executorship law and accounts, by H. A. R. J. Wilson, ed. 19. Fair Lawn, N.J., Essential books, inc., 1956. 377p.

Rights and duties of liquidators, trustees and receivers, ed. 22, by H. A. R. J. Wilson and R. D. Penfold. London, H.F.L. (publishers) Ltd., 1955. 461p.

RANKING and Spicer's company law. Wilson, H. A. R. J., and South, T. W.**RANSOME, W. M.**

Passenger revenue accounting for a transit company. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 634-43.

RAO, G. LAKSHMANA

Accountancy profession and Indian income-tax *Chartered accountant* (India), v. 3, Nov. 1954, p. 215-16.

RAPP, LESLIE M.

Jenkins-Keogh bill—an explanation. *New York state bar bulletin*, v. 27, Dec. 1955, p. 424-33.

Some recent developments in the concept of taxable income. *Tax law review*, v. 11, May 1956, p. 329-72.

RAPPAPORT, LOUIS H.

Earned surplus after a quasi-reorganization. *L.R.B. & M. journal*, v. 37, Jan.-March 1956, p. 18-19. SEC accounting practice and procedure. New York, Ronald press co., c1956. 555p.

RAPPAPORT, LOUIS H., editor

Accounting at the S.E.C. See issues of the *New York certified public accountant*.

RAPPAPORT, PERCY

Bureau of the budget: a view from the inside. *Journal of accountancy*, v. 101, March 1956, p. 31-7.

RASKIN, EDWARD M.

Drafting a property settlement agreement under the 1954 code. (In Southern California, University of, School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 713-32.)

RATE policies and rate practices of the United States Post office. Backman, Jules.**RATIO DELAY**

White, Charles G. Work sampling is procedural trouble-shooting. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 238-45.

RATIOS

See also subheading, Statistics, under particular business, industry or trade

British institute of management. Accounting ratios. *Accountancy* (Eng.), v. 67, July 1956, p. 267-71. Cohen, Melvin A. Guide of the most important ratios used in analyzing a business. *Accounting seminar*, v. 11, Dec. 1956, p. 16-23.

Dalal, R. K. Accountancy ratios. *Chartered accountant* (India), v. 4, May 1956, p. 452-7.

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.

Foulke, Roy A. Financial statements and ratio analysis. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 7. p. 3-36.)

Foulke, Roy A. Fourteen important ratios for 36 manufacturing lines. *Dun's review and modern industry*, v. 66, Dec. 1955, p. 43-5.

Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

Paton, William A., and Paton, William A., Jr. Analysis by ratios. (In their *Corporation accounts and statements*. c1955. p. 482-502.)

Taylor, C. B. Industry-wide approach to financial and operating ratios. *Cost and management* (Canada), v. 30, May 1956, p. 181-9. *Newspaper controller*, v. 9, Sept. 1956, p. 4-5.

Tebeau, Robert L. Putting operating ratios to work; a supplier helps a problem account. *Credit executive*, v. 48, Jan. 1955, p. 12-14, 16.

RATLIFF, EUGENE F.

Remarks of president-elect (Institute of internal auditors). (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 81-5.)

RATNER, MORRIS

Examination of financial statements in connection with the purchase of real estate. *New York certified public accountant*, v. 25, Oct. 1955, p. 572-8.

RAUM, LEONARD

Procedural and administrative provisions of the Internal revenue code of 1954—Statute of limitations, filing dates and requirements, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 95-154.)

RAW MATERIALS

See Materials

RAWNSLEY, J. L., joint author

See Milne, K. L., and Rawnsley, J. L.

RAY, GEORGE E.

Forms of oil development financing. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 363-93.)

RAY, GEORGE E., joint author

See Hammonds, Oliver W., and Ray, George E.

RAY, GEORGE E., AND HAMMONDS, OLIVER W.

Federal income tax on assignments of interests in oil and gas. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1299-1313.)

Internal revenue code of 1954: a summary of the estate and gift tax provisions. *American bar association journal*, v. 41, June 1955, p. 534-7, 571.

RAY, L. F., joint author

See Brummer, L. W., Mills, E. B., and Ray, L. F.

RAY, WALTER J. L.

Accounting procedures need constant review and change to fit your specific operations. *Savings and loan news*, v. 75, March 1955, p. 30-2.

RAYMOND, JOHN J.

Relationship between lawyer and accountant in tax matters. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 4, 20.

RAYMOND, THOMAS CICCHINO

Problems in business administration; analysis by the case method. New York, McGraw-Hill book co., inc., 1955. 373p.

RAYON MANUFACTURERS**Cost accounting**

Lowe, Arlie M. Direct costing for a rayon manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1119-26.

REA, FRANK T.

Making the most of losses. (In American institute of accountants. *Tax planning in business policy*. c1956, p. 87-97.)

REA, HOWARD W.

Personal life insurance and the federal estate tax. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955, p. 19-46.)

REA, RICHARD C.

Fagerberg, Dixon, Jr., editor. Acrobatics of trial balancing: a sequel. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76.

Future of the small practitioner. *Ohio certified public accountant*, v. 14, Spring 1955, p. 55-63. *Alabama CPA*, v. 5, July 1955, p. 9-16. *Illinois certified public accountant*, v. 18, Summer 1956, p. 34-42.

More opinions on April 15th. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 23-4.

READE, LEONARD J.

Year-end tax planning and strategy for individuals. *Transcript*, v. 13, Dec. 1956, p. 3, 6-7.

READINGS in cost accounting, budgeting, and control.

Thomas, William E., editor.

READY-TO-WEAR

See Clothing retailers

REAL ESTATE

See also Housing

Land

Mortgages

Property

Real estate management

How should you pay your salesmen? *National real estate and building journal*, v. 56, April 1955, p. 52-3.

Ratner, Morris. Examination of financial statements in connection with the purchase of real estate. *New York certified public accountant*, v. 25, Oct. 1955, p. 572-8.

Snider, Harold Wayne. Life insurance investment in commercial real estate. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 136p.

What is a "safe" advertising budget? *National real estate and building journal*, v. 57, March 1956, p. 27.

Accounting

Land, leaseholds, and realty. (In *Accountants' handbook*, ed. 4. 1956. Sec. 14, p. 1-29.)

Lasser, J. K., tax institute. Guide to tax accounting in real estate. (In its *Lasser's tax planning for real estate*. 1955, p. 5-15.)

Finance

Greenfield, Bruce H. Real estate financing: bootstrap, sale and lease back, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 411-32.)

Lasser, J. K., tax institute. How to finance your real estate business. (In its *Lasser's tax planning for real estate*. 1955, p. 30-42.)

Government ownership

United States. Commission on intergovernmental relations. Study committee report on payments in lieu of taxes and shared revenues. Washington, D.C., Government printing office, June 1955. 197p.

Taxation

Advantages of real estate investments for high-bracket taxpayers. *L.R.B. & M. journal, Tax supplement*, v. 2, March 1956, p. 1-4.

Atlas, Martin. Tax aspects of real estate transactions. Washington, D.C., Bureau of national affairs, inc., c1955. 200p.

Austin, Alice. Renting out a single home as a trade or business for purposes of capital loss carry-over. *Michigan law review*, v. 54, Dec. 1955, p. 292-4.

Balter, Harry Graham. Residential developments: capitalization and financing. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 167-88.)

Basis of a converted residence: cost v. fair market value. (Condensed from *Stanford law review*, July 1955) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 47-50.

Bowen, Clark E. Tax consequences of the sale, purchase, or exchange of a personal residence. *University of Florida law review*, v. 7, Fall 1954, p. 283-309.

Braver, Leonard J. Tax consequences of gains in the sale or exchange of residences. (Condensed from *Illinois bar journal*, November 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 16-20. *National public accountant*, v. 6, May 1956, p. 22-5; June 1956, p. 16, 20.

Casey, William J. Real estate. (In his *Tax sheltered investments*. c1955, p. 111-22.)

Commerce clearing house, inc. Real estate transactions under 1954 code. Chicago, Ill., Commerce clearing house, inc., c1955. 96p.

Convery, James J. Residential developments: multiple corporations, allocations, administration. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 189-94.)

Dawson, Walter. Property tax headache. *Tax executive*, v. 8, April 1956, p. 57-63.

Determining the taxable period of a real estate transaction. (Note) *Virginia law review*, v. 41, Dec. 1955, p. 1091-1108.

DeWitt, Albert C., and Kart, Eugene. Practical aspects of tax foreclosures. *Chicago bar record*, v. 37, Oct. 1955, p. 33-6, 38, 40, 42.

Emmanuel, Michel G. Tax problems in real estate transactions. *University of Florida law review*, v. 8, Winter 1955, p. 411-27.

Federal income taxation of subdivided realty—the impact of section 1237 on capital asset characterization. (Notes) *Indiana law journal*, v. 31, Summer 1956, p. 516-34.

Gaa, Charles J. Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 1070-1100.)

Greenfield, Bruce H. Real estate financing: bootstrap, sale and lease back, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 411-32.)

Haber, Paul and Kotkin, Bernard. Tax opportunities in real estate. Los Angeles, Calif., Tax publishers, c1955. 206p.

Halstead, Harry M. Involuntary and voluntary sale of farm land. *Ohio state law journal*, v. 17, Winter 1956, p. 46-57.

Huberman, M. S. Income tax planning for a residential subdivision. (In Southern California, University of. *School of law. Eighth tax institute tax forms and clauses* . . . 1956, p. 649-74.)

In rem tax foreclosure—its defects and consequences. *St. John's law review*, v. 30, May 1956, p. 331-9.

Janin, Harry. Miscellaneous real estate developments. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 205-22.)

Lasser, J. K., tax institute. Lasser's tax planning for real estate. New York, Reinhold publishing corp., 1955. 421p.

Lasser, J. K., tax institute and Cunliffe, John D. Investments with unusual tax protection—real estate. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956, p. 18-21.)

Levin, Benjamin B. Residential developments: disposition of unimproved land. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 149-66.)

Low, Nelson H. C. 1954 code seems to fail, unexpectedly, to correct inequity in property-tax reduction. *Journal of taxation*, v. 4, June 1956, p. 343-5.

Maddrea, T. Grayson. Solving your development tax problems. *National real estate and building journal*, v. 57, Sept. 1956, p. 42-4.

REAL ESTATE—Taxation—(Continued)

- Mahon, James J., Jr., editor. Election to allocate real estate taxes. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89.
- Merritt, Robert L. Real estate: methods of acquisition—assets or stock? (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 235-66.)
- Miller, Alfred Fellows. Tax status of subdivisions under the Internal revenue code. *Chicago-Kent law review*, v. 33, June 1955, p. 201-29.
- Morehead, Chas. A. How to save taxes in mortgage foreclosures, settlements between mortgagor and mortgagee, and related transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1193-1218.)
- Orem, Preston D. Capital gains of dealers in real property. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 147-51.
- Piper, Wilson C. Certain changes in capital gain or loss treatment under the 1954 code—debt retirement, discount bonds, short sales, options and real estate subdivisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955. p. 1233-9.)
- Ponder, Lester M. Restrictive regulations block tax-free real-estate spin-offs under section 355. *Journal of taxation*, v. 5, Aug. 1956, p. 69-70.
- Ringo, Charles R. Purchases and sales of residences. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1277-98.)
- Rubenstein, Bernard Joseph. Few federal income tax aspects of selling land—ordinary income vs. long-term capital gain. *Brooklyn law review*, v. 22, Dec. 1955, p. 56-64.
- Rubin, Raymond. "Acquiring entity: individual or corporation; use of 'dummies'; utilizing losses." (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 223-34.)
- Schlesinger, Norman E. Problems of operating large structures. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 279-98.)
- Schorr, Leopold. Miscellaneous problems on acquisition—timing, rentals, expenses of acquisition. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 267-78.)
- Sec. 1237 clarifies taxable gains from property subdivisions. *Journal of taxation*, v. 3, Dec. 1955, p. 344-5.
- Stanley, Lillian Worthing. Capital gains on real estate subdivisions. *Southern California law review*, v. 29, Dec. 1955, p. 116-25.
- Steeffel, Robert D. How to make tax-saving decisions in the purchase, sale, and ownership of real estate. *Journal of taxation*, v. 4, March 1956, p. 130-5.
- Sterling, Robert and Midler, Joseph M. Taxable incidence of rent-free occupancy. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 759-64.
- Swanson, Howard P. Loss on the sale of residential property. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 589-93.
- Tornborgh, Bert V. Income tax on sale of residence. *National real estate and building journal*, v. 56, Dec. 1955, p. 38, 42.
- Tornborgh, Bert V. Income tax pointers on buying and owning real estate. *National real estate and building journal*, v. 56, May 1955, p. 40-1.
- Tornborgh, Bert V. Some deduction changes in current tax law. *National real estate and building journal*, v. 57, Feb. 1956, p. 16-17, 37.
- Walker, Helene. Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.
- Warman, Guy L. Real estate transfer taxes in Pennsylvania—a critical observation. *University of Pittsburgh law review*, v. 16, Summer 1955, p. 360-76.
- Weithorn, Stanley. Subdivisions of real estate—"dealer" v. "investor" problem. *Tax law review*, v. 11, Jan. 1956, p. 157-73.
- White, Harold B. How to buy and sell real estate. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1170-87.)
- Wiener, Robert A. Real estate incident to the oper-

ation of a business, leasing versus ownership, particular uses. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 195-204.)

Valuation

- Blough, Carman G., editor. Reporting on departures from accepted principles. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.
- Society of industrial realtors. Evaluating industrial real estate. (Papers delivered at Industrial real estate seminar, September 1952) Washington, D.C., Society of industrial realtors, November 1953. 136p.

REAL ESTATE BUILDERS

See Building Construction

REAL ESTATE COMPANIES**Taxation**

- Lewis, Ralph M. Notes on new code provisions affecting real estate corporations. *California certified public accountant*, v. 22, May 1955, p. 17-23.
- Merritt, Robert L. Real estate: methods of acquisition—assets or stock? (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 235-66.)
- Rubin, Raymond. "Acquiring entity: individual or corporation; use of 'dummies'; utilizing losses." (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 223-34.)
- Schlesinger, Norman E. Problems of operating large structures. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 279-98.)
- Schorr, Leopold. Miscellaneous problems on acquisition—timing, rentals, expenses of acquisition. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 267-78.)

REAL ESTATE MANAGEMENT

See also Apartment houses

Office buildings

Real estate agents

- Downs, James C., Jr. Principles of real estate management. Chicago, Ill., Institute of real estate management, c1954. 475p.
- Mandel, H. Robert and Gladstone, Bernard. Complete system of management forms. *National real estate and building journal*, v. 56, Jan. 1955, p. 32-3.

Accounting

- Downs, James C., Jr. Records and accounting. (In his *Principles of real estate management*. c1954. p. 420-34.)
- Gilbert, Harry. Machine made property management records. *Buildings*, v. 55, Dec. 1955, p. 26-7.

REAL ESTATE SUBDIVISIONS

- McMichael, Stanley L. Real estate subdivisions. New York, Prentice-Hall, inc., 1949. 393p.

Accounting

- Baillet, Frank D. Office records and installment payment policies. (In McMichael, Stanley L. *Real estate subdivisions*. 1949. p. 291-9.)
- Land, leaseholds, and realty. (In *Accountants' handbook*. ed. 4. 1956. Sec. 14. p. 1-29.)

Taxation

- Balter, Harry Graham. Residential developments: capitalization and financing. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 167-83.)
- Convery, James J. Residential developments: multiple corporations, allocations, administration. (In New York university. *Institute on federal taxation (fourteenth annual institute)* 1956. p. 189-94.)
- Federal income taxation of subdivided realty—the impact of section 1237 on capital asset characterization. (Notes) *Indiana law journal*, v. 31, Summer 1956, p. 516-34.
- Huberman, M. S. Income tax planning for a residential subdivision. (In Southern California, University of, School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 649-74.)

REAL ESTATE SUBDIVISIONS—Taxation—(Continued)

- Levin, Benjamin B. Residential developments: disposition of unimproved land. (In *New York university. Institute on federal taxation (fourteenth annual institute)*, 1956, p. 149-66.)
- Miller, Alfred Fellows. Tax status of subdivisions under the Internal revenue code. *Chicago-Kent law review*, v. 33, June 1955, p. 201-29.
- Sec. 1237 clarifies taxable gains from property subdivisions. *Journal of taxation*, v. 3, Dec. 1955, p. 344-5.
- Stanley, Lillian Worthing. Capital gains on real estate subdivisions. *Southern California law review*, v. 29, Dec. 1955, p. 116-25.
- Weithorn, Stanley. Subdivisions of real estate—"dealer" v. "investor" problem. *Tax law review*, v. 11, Jan. 1956, p. 157-73.

REAL ESTATE SYNDICATES**Accounting**

- Seitelman, Leo H. Accounting aspects of real estate syndicates. *New York certified public accountant*, v. 26, Sept. 1956, p. 543-50.

Taxation

- Spandorf, Leo. Income tax aspects of real estate syndicates. *New York certified public accountant*, v. 26, Sept. 1956, p. 551-7.

REAL estate transactions under 1954 code. Commerce clearing house, inc.

REAL PROPERTY

See Property

Real estate

Taxation—Property, under name of country or state

REALI, WILLIAM L.

- State examinations. *National public accountant*, v. 5, Oct. 1955, p. 11-12.

REAM, NORMAN J.

- Electronic data processing and the accounting and finance functions. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 31-9.

REAMES, ROBERT M.

- Michigan franchise tax. *Michigan CPA*, v. 6, April 1955, p. 11-14.

REASON, PAUL L., FOSTER, EMERY M., AND WILL, ROBERT F., compilers

- United States. Health, education, and welfare. Department of Common core of state educational information, compiled by Paul L. Reason, Emery M. Foster, and Robert F. Will. Washington, D.C., Government printing office, 1953. 116p. (*State educational records and reports series: Handbook 1, Bulletin 1953, No. 8*)

REASONABLE executive compensation. Gunzer, C. Richard.

REBUILDERS**Cost accounting**

- Fontius, Charles H. Cost system for a motor parts rebuilder. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1168-77.

RECAPITALIZATIONS

See also Reorganizations

- Brearey, Ralph. Recapitalization via two classes of common bypasses section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 70-1.
- Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In *New York university. Institute on federal taxation (fourteenth annual institute)*, 1956, p. 647-69.)
- Friedman, Wilbur H., and Silbert, Gerald. Recapitalizations—exchanges of stock, securities and property of the same corporation under the Internal revenue code of 1954. In *New York university. Institute on federal taxation (thirteenth annual institute)*, 1955, p. 533-46.)
- Gutkin, Sydney A. How to capitalize and recapitalize a business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 206-27.)

- Holzman, Robert S. Recapitalizations. (In his *Corporate reorganizations*, ed. 2, c1955, chap. 11.) (In his *Corporate reorganizations*, ed. 2, rev. c1956, chap. 11.)
- Mahon, James J., Jr., editor. Recapitalization followed by sale of part of stock. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1955, p. 78, 80.

RECEIPTS

- MacBeath, Angus. Are receipts really necessary? *Accountants' magazine* (Scot.), v. 60, Oct. 1956, p. 571-75.

RECEIVABLES

See Also Accounts receivable
Notes receivable

- Receivables. (In *Accountants' handbook*, ed. 4, 1956, Sec. 11, p. 1-72.)
- Stettler, Howard F. Receivables. (In his *Auditing principles*, 1956, p. 104-45.)

Confirmation

- American institute of accountants. Committee on auditing procedure. Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. New York, American institute of accountants, c1956, p. 17-18. *Journal of accountancy*, v. 101, May 1956, p. 74. *New York certified public accountant*, v. 26, May 1956, p. 327-8.
- Blough, Carman G., editor. Confirmation of government receivables. Accounting and auditing problems) *Journal of accountancy*, v. 100, Oct. 1955, p. 68-9.
- Jackson, B. F. Reporting on "other procedures used in place of confirmation or observation." *Journal of accountancy*, v. 101, June 1956, p. 37-9.
- Mautz, R. K. Verification of receivables and sales transactions. (In his *Fundamentals of auditing*, c1954, p. 181-209.)

RECEIVERSHIPS

See Liquidations and receiverships

RECENT cases and materials in business law. Stimson, Claude W., and Lazar, Joseph.

RECENT court decision affects accountants' liability. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 50, 54.

RECENT developments in taxation. Talbot, J. E.

RECENT legislation to facilitate gifts of securities to minors. *Harvard law review*, v. 69, June 1956, p. 1476-90.

RECHT, JOSEPH

- Internal control and the interim audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956, Part 2, p. 231-6.)

RECIPROCAL ACCOUNTS

See Cost and factory accounting—Reciprocal accounts

RECIPROCITY

See Accountancy law and legislation

RECK, PAUL A.

- Depreciation policy under the 1954 revenue code. *Controller*, v. 23, Jan. 1955, p. 18-20.

RECKITT, ERNEST

- Ernest Reckitt. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 22.

RECLAMATION SERVICE

- Heim, Peggy. Financing the federal reclamation program: reimbursement arrangements and cost allocations. *National tax journal*, v. 9, March 1956, p. 35-45.

RECOMMENDATIONS for amendments to the internal revenue code. American institute of accountants. Committee on federal taxation.

RECOMMENDATIONS for revisions in Internal revenue code of 1954. Controllers institute of America.

RECORD CONTROLS, INC.

Retention and preservation of records with destruction schedules. ed. 5. Chicago, Ill., Record controls, inc., 1956. 46p.

RECORD keeping for small businesses and other enterprises. South Dakota, University of. Business research bureau.

RECORDS

See also Bookkeeping

Books of account

also under names of special books,
e.g., Journals; Ledgers

Barcan, Arthur. New frontiers in records management. *Journal of accountancy*, v. 102, Nov. 1956, p. 50-4.

Barcan, Arthur and Bascom, Robert J. In defense of vital records. *Dun's review and modern industry*, v. 67, June 1956, p. 52-3, 68.

Benedon, William. What makes up an adequate record program? *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1504-17.

Cope, Denmar A. Adequacy of business records for legal purposes. *University of Kansas law review*, v. 4, May 1956, p. 512-45.

House, Herbert B. "New look" in records management: streamlining office services. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 25-32.)

Inspection of books and records—right of former director. *Vanderbilt law review*, v. 9, Dec. 1955, p. 95-8.

Lasser, J. K. Designs for effective records. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 3-29.)

Lasser, J. K. Your business records. New York, Standard register co. (1955?) 24p.

Leahy, Emmett J. New approach to records management. *Office management*, v. 17, Jan. 1956, p. 34-8.

Lipton, Paul P. Record keeping and the privilege against self-incrimination. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1331-44.)

McDaniel, Donald T. Machine control of records. *Controller*, v. 24, Nov. 1956, p. 514-15, 550.

Merriman, David and Reitzfeld, Milton. Records management. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 185-213.)

Morgan-Jones, G. P. Preparation of accounts and taxation computations from incomplete records. *Accountant* (Eng.), v. 133, Aug. 20, 1955, p. 210-21; Aug. 27, 1955, p. 243-50.

National records management council and New York university. Graduate school of business administration. Proceedings of the second annual Conference on records management, September 19-20, 1955, edited by H. W. McDowell. New York, New York university, Graduate school of business administration, c1955. 79p.

Neuner, John J. W., and Neuner, Ulrich J. Design and use of business papers and forms. (In their *Accounting systems*. ed. 2. 1955. p. 19-44.)

Odell, Margaret K., and Strong, Earl P. Records management and filing operations. New York, McGraw-Hill book co., inc., 1947. 342p.

Olsen, Daniel J. Financial man's viewpoint. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 39-44.)

Polasky, Alan N., and Paulson, Ford R. Business entries—from common law to the new uniform rules of evidence (with a glance at the Utah development). *Utah law review*, v. 4, Spring 1955, p. 327-60.

Redlich, Norman. Searches, seizures, and self-incrimination in tax cases. *Tax law review*, v. 10, Jan. 1955, p. 191-212.

Ruddell, Richard. Records of government and business. *Municipal finance*, v. 28, Aug. 1955, p. 10-15.

Sanchez, Conrado V. Accounting records and accountant's testimony as evidence in court. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 245-8.

Sarner, Leonard. Compulsory testimony and pro-

duction of books and records in tax audits. *Practical lawyer*, v. 1, May 1955, p. 30-40.

Sherman, Harvey. Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)

Shiff, Robert A. Cost cutting controls through records management. *Internal auditor*, v. 12, Dec. 1955, p. 18-24.

Smith, Henry Cassorte. What are adequate records for the preparation of income tax returns? (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1555-67.)

United States. Small business administration. How good records aid income tax reporting. Washington, D.C., Small business administration, March 1955. 4p. (*Management aids for small manufacturers*)

Destruction

See Records—Retention and preservation

Incomplete

Morgan-Jones, G. P. Preparation of accounts and taxation computations from incomplete records. (In Institute of chartered accountants in England and Wales. *Summer course 1955*. p. 107-50.) *Accountant* (Eng.), v. 133, Aug. 20, 1955, p. 210-21; Aug. 27, 1955, p. 243-50.

Simpkins, John G. Accounts from incomplete records. ed. 3. London, Gee and co., ltd., 1956. 78p.

Keeping of

See also Accounting

Bookkeeping

National records management council. Index to federal record keeping requirements. New York, National records management council, c1955. 32p.

Management

Schellenberg, T. R. Modern archives principles and techniques. Chicago, Ill., University of Chicago press, c1956. 247p.

Microfilming

Harrison, B. G. Microfilming in the office. *Accountancy* (Eng.), v. 67, Sept. 1956, p. 350-2.

Loneragan, Thomas F. Housecleaning the corporate records. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 767-73.

Neal, Warren M. Microfilming and storage of old records. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 99-102.)

Retention and preservation

See also Records—Microfilming

Bankers box company. Manual of record storage practice with suggested retention periods. Chicago, Ill., Bankers box company, c1955. 24p.

Barcan, Arthur and Bascom, Robert J. In defense of vital records. *Dun's review and modern industry*, v. 67, June 1956, p. 52-3, 68.

Benedon, William. What makes up an adequate records program? *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1504-17.

Graham, Stanley K. Records retention and destruction. *Special libraries*, v. 47, Oct. 1956, p. 361-6.

Guide to record retention requirements. (Title 1, Appendix A—Code of federal regulations). *Federal register*, v. 20, April 8, 1955, p. 2217-73.

Hottendorf, Gerard H. Protection of records. *Auditgram*, v. 31, Nov. 1955, p. 4-6.

Loneragan, Thomas F. Housecleaning the corporate records. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 767-73.

National records management council and New York university Graduate school of business administration. Proceedings of the second annual Conference on records management, September 19-20, 1955, edited by H. W. MacDowell. New York, New York university, Graduate school of business administration, c1955. 79p.

Neal, Warren M. Microfilming and storage of old records. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 99-102.)

RECORDS—Retention and preservation—(Continued)

- Odell, Margaret K., and Strong, Earl P. Records management and filing operations. New York, McGraw-Hill book co., inc., 1947. 342p.
- Orr, John A. Records retention and destruction. *Canadian chartered accountant*, v. 68, June 1956, p. 506-12.
- Peterson, George A. Records and statements for the CPA's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 1. p. 38-53.)
- Pounders, J. R., and Duggins, C. H. Records management for your company. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1149-56.
- Primm, John L. Retention and destruction of office records. (In Insurance accounting and statistical association. *Proceedings*, 1954. p. 346-61.)
- Record controls, inc. Retention and preservation of records with destruction schedules. ed. 5. Chicago, Ill., Record controls, inc., 1956. 46p.
- Shiff, Robert A. Protect your records against disaster! *Harvard business review*, v. 34, July-Aug. 1956, p. 73-84.
- Shiff, Robert A. Saving money by proper retention of bank records. *Banking*, v. 48, March 1956, p. 94, 96, 136.
- Soney, Arnold C. How long must a taxpayer keep his records? Boston, Mass., Massachusetts society of certified public accountants, c1955. 23p. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 43-9.
- Stewart, Edward J. Protecting your records against disaster. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 10-12.
- United States. Small business administration. Protecting your records against disaster, by Edward J. Stewart. Washington, D.C., Small business administration, July 1956. 4p. (*Management aids for small manufacturers*)
- United States. Small business administration. Records retention in small business, by Robert A. Shiff. Washington, D.C., Small business administration, Jan. 1956. 4p. (*Management aids for small manufacturers*)
- Vander Ploeg, P. M. Some practical aspects of record control, preservation and destruction. *Illinois manufacturers' costs association monthly bulletin*, September 1955. 4p.

RECORDS management and filing operations. Odell, Margaret K., and Strong, Earl P.**RECREATION**

See Amusement parks
Athletics
Parks, playgrounds, etc.

RECRUITMENT OF ACCOUNTING PERSONNEL

See Accountancy profession—Selection of personnel
Accountants' office—Personnel

RED BANK OIL COMPANY CASE

Rappaport, Louis H. Reliance upon other auditors: the Red Bank oil company case. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, May 1955, p. 305-7.

REDDY, WALTER F.

Sales tax exemptions: a publican view. *Michigan C.P.A.*, v. 8, July-Aug. 1956, p. 1, 14-19.

REDEMPTIONS and partial liquidations under the 1954 Internal revenue code: the dividend equivalence test. (Notes) *University of Pennsylvania law review*, v. 103, May 1955, p. 936-65.**REDETERMINATION OF PRICING ON GOVERNMENT CONTRACTS**

See Contracts, Government—Pricing

REDFERN, E. K.

Weak accounting systems encourage employee frauds. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 4. p. 46-58.)

REDLICH, NORMAN

Searches, seizures, and self-incrimination in tax cases. *Tax law review*, v. 10, Jan. 1955, p. 191-212.

REECE, K. W.

Controlling engineering costs. *Mechanical engineering*, v. 77, May 1955, p. 419-21.

REECE CORPORATION

American accounting association. Reece corporation. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 110-41.)

REED, DAVID

Oil and gas interests; suggested powers to facilitate trust administration. *Trusts and estates*, v. 94, Nov. 1955, p. 966-9.

REED, LEONARD, joint author

See Cunningham, Ed and Reed, Leonard

REED BILL

Shall accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.

REED-DIRKSEN AMENDMENT

Dresser, Robert B. Reed-Dirksen amendment: a reply to Theodore R. Meyer. *American bar association journal*, v. 42, July 1956, p. 617-20.

Meyer, Theodore R. Reed-Dirksen amendment: a re-examination of our income tax theory. *American bar association journal*, v. 42, Jan. 1956, p. 42-5.

RE-EXAMINATION of the 1954 code: Accounting methods: problems, oddities and inequities. Wakeley, Maxwell A. H.**RE-EXAMINATION** of the 1954 code: Compensation through employee benefit plans. Blake, Matthew F.**RE-EXAMINATION** of the 1954 code: Corporate liquidations. Shaw, T. T.**RE-EXAMINATION** of the 1954 code: Corporate organizations and reorganizations. Peavy, Waymon G.**RE-EXAMINATION** of the 1954 code: Depreciation problems. Graves, Thomas J.**RE-EXAMINATION** of the 1954 code: Dividends and stock redemptions. Richardson, Mark E.**RE-EXAMINATION** of the 1954 code: Estate and trust income. Lanigar, Mary E.**RE-EXAMINATION** of the 1954 code: Net operating losses. Palm, Arthur O.**RE-EXAMINATION** of the 1954 code: Other income, capital gains and losses. Hughes, Abner E.**RE-EXAMINATION** of the 1954 code: Partners and partnerships. Janin, Harry.**RE-EXAMINATION** of the 1954 code: Some tax aspects of other deductions. Hurst, Kenneth.**REFINING**

See Oil refineries
Smelting and refining
Sugar refineries

REFORMING the bankruptcy law. *Accountancy* (Eng.), v. 67, June 1956, p. 215-22.**REFRESHER COURSES**

See Accounting courses

REFRIGERATOR MANUFACTURERS

See Electric manufacturers

REFRIGERATOR RETAILERS

See also Electric retailers
Household utensils and appliances
retailers

REFUNDING

See also Corporations—Finance
Refinancing

REFUNDS—rights to maintain action after partial payment. *Howard law journal*, v. 2, June 1956, p. 290-9.

REGAN, JAMES, JR.

Accounting changes. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 85-8.)

REGAZZI, JOHN H.

Accounting picture in the television industry. *Journal of accountancy*, v. 99, May 1955, p. 60-6.

Revenue, expense and internal control in TV accounting. *Newspaper controller*, v. 9, Sept. 1956, p. 3, 6-7.

REGIONE, BASIL

Electronics—how does it affect our auditing program? (In Institute of internal auditors. *Promoting professional progress*. 1956, p. 17-25.)

Planning for computer installation; problems of design and economics differ with each company. Credit and financial management, v. 58, Nov. 1956, p. 16-17.

REGISTRATION STATEMENTS

See Reports—To Securities and exchange commission

REGULATION S-X

United States. Securities and exchange commission. Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D.C., Government printing office, 1956. 108p.

REGULATION X-14

Nash, Ralph C., Jr. Regulation of proxy contests by the SEC: the 1956 amendments to Regulation X-14. *George Washington law review*, v. 24, June 1956, p. 687-704.

REGULATION Y

United States. Federal reserve system. Board of governors. Bank holding companies—Regulation Y, effective September 1, 1956. Washington, D.C., Board of governors of the Federal reserve system. 28p.

REGULATIONS clarify effect of unrealized receivables on withdrawal of partner. *Journal of taxation*, v. 3, Dec. 1955, p. 354-6.

REGULATORY COMMISSIONS

See Government commissions
also under specific commission, e.g.,
United States—Federal power commission

REHABILITATING a sick business. Bennett, Clinton W.

REICH, MARION R.

Do accountants die young? *Journal of accountancy*, v. 101, June 1956, p. 49-51.

REICH, MARION R., AND MacREYNOLDS, ROBERT L.

Insurance against the hazards of public accounting. *California certified public accountant*, v. 23, Feb. 1956, p. 19-22.

REID, A. R.

Pension schemes and taxation. *Accountants' magazine* (Scot.), v. 59, March 1955, p. 133-48.

REIFENRATH, J. W.

Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.

REILING, HERMAN T.

Law of income taxation and corporate distributions. *Notre Dame lawyer*, v. 31, March 1956, p. 147-89.

REININGA, WARREN AND SOLTOW, LEE

Deferred profit sharing today. *Controller*, v. 24, Nov. 1956, p. 516-18, 520.

REINSURANCE

See Insurance, Reinsurance

REITZFELD, MILTON, joint author

See Merriman, David and Reitzfeld, Milton

REJECTS

See also Scrap, waste, etc.

Bowman, Edward H. Using statistical tools to set a reject allowance. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1334-42.

RELATING public relations. Heintzelman, F. Willard.

RELATIONS of CPAs with surety companies. La-frentz, Arthur F.

RELiance ON WORK OF OTHER AUDITORS

See Auditors

RELIGIOUS INSTITUTIONS

See also Churches

RELOCATION OF BUSINESS

See Plant location

REMINGTON RAND, INC.

Toll collection and accounting systems—New Jersey turnpike toll collection system. New York, Remington Rand, inc., c1953. 47p.

Toll collection and accounting systems—punched card tool accounting for barrier systems with electronic data processing. New York, Remington Rand, inc. (no date). 34p.

Toll collection and accounting systems—system for mechanized toll accounting and audits. New York, Remington Rand, inc. 43p.

RENEGOTIATION act. Commerce clearing house, inc.

RENEGOTIATION AMENDMENTS ACT OF 1956

United States. Congress. Public law 870—84th congress, Chapter 821—2d session—H.R. 11947; an act to extend and amend the Renegotiation act of 1951: approved August 1, 1956. 7p.

RENEGOTIATION is here to stay. Trueger, Paul M.

RENEGOTIATION OF GOVERNMENT CONTRACTS

See Contracts, Government—Renegotiation

RENEWALS

See Replacements

RENO, EDWIN S.

Depreciation under the Internal revenue code of 1954. *Price Waterhouse review*, v. 1, March 1956, p. 7-15.

Rules on depreciation. *Journal of accountancy*, v. 101, May 1956, p. 59-64.

RENT

Associated equipment distributors. Compilation of rental rates for construction equipment. ed. 6. Chicago, Ill., Associated equipment distributors, 1953. 86p.

Pennish, John S., and Johnson, Malcolm. Rental and royalty arrangements among controlled taxpayers. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 696-706.)

Sterling, Robert and Midler, Joseph M. Taxable incidence of rent-free occupancy. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 759-64.

RENT OR PURCHASE

See Lease or purchase

REORGANIZATIONS

See also Consolidations and mergers
Quasi-reorganizations

Crocheron, Clarence. Valuations for corporate mergers and reorganizations. *Controller*, v. 24, Oct. 1956, p. 468-70, 484.

Guthmann, Harry G., and Dougall, Herbert E. Reorganization of corporations. (In their *Corporate financial policy*. ed. 3. 1955. p. 644-87.)

Holm, Melvin C. Company approach to organizational change. *Controller*, v. 23, July 1955, p. 319-22.

REORGANIZATIONS—(Continued)

- Inglis, H. W. Investigations and reorganizations. *Cost accountant* (Eng.), v. 35, Aug. 1956, p. 74-9.
- Prather, Charles L. Business adjustments and reorganizations. (In his *Financing business firms*. 1955. p. 517-39.)
- Accounting**
- Finney, H. A., and Miller, Herbert E. Accounting for "sick" business. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 537-75.)
- Taxation**
- Allocation of corporate reorganizations between chapters X and XI of the bankruptcy act. (Notes) *Harvard law review*, v. 69, Dec. 1955, p. 352-78.
- Atlas, Martin. Reorganizations, liquidations and distributions. (In his *Tax aspects of real estate transactions*, c1955. p. 169-79.)
- Bakst, Allan A. Does dissolution followed by reincorporation constitute a reorganization? *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 815-23.
- Beck, David. Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 847-58.)
- Bierman, Jacquin D. Corporate distributions and adjustments. In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 179-205.)
- Bierman, Jacquin D. Introduction to changes in corporate organizations and reorganizations under Part III of Subchapter C of the 1954 code. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 677-84.)
- Boland, John J. Federal tax problems relating to corporate organizations and reorganizations, liquidations and distributions. *Tax executive*, v. 8, Jan. 1956, p. 70-83.
- Budik, Frank M. Corporate reorganizations. *New York certified public accountant*, v. 26, Jan. 1956, p. 45-54.
- Casey, William J. Corporate organization and reorganization. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 155-68.)
- Clinic on tax planning in connection with liquidations, distributions and reorganizations of a corporation. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 167-223.)
- Cohen, Edwin S., and others. Internal revenue code of 1954: corporate distributions, organizations and reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.
- Commerce clearing house, inc. Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.
- Corporate organizations, reorganization and liquidations. *Tax executive*, v. 7, July 1955, p. 3-18.
- Danzig, Aaron L., and Dean, Stephen T. Something new under the "C." *Iowa law review*, v. 41, Spring 1956, p. 387-413.
- Dworkin, Albert R. New York state tax pitfalls in federal tax planning in the light of the federal internal revenue code of 1954. *New York certified public accountant*, v. 25, April 1955, p. 208-11.
- Edwards, Alan C. Corporate organizations and reorganizations. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 47-53.)
- Freter, Paul L. How 1954 code changes effect of corporate reorganization on security holders. *Journal of taxation*, v. 2, Jan. 1955, p. 37-9.
- Friedman, Morris R. Divisive corporate reorganizations under the 1954 code. *Tax law review*, v. 10, May 1955, p. 487-529.
- Glick, Harry S. Corporate reorganizations under Chapter X of the Bankruptcy act. *Practical lawyer*, v. 1, Dec. 1955, p. 55-65.
- Hellerstein, Jerome R. How to operate a business in bankruptcy or reorganization under chapter X. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 327-43.)
- Holzman, Robert S. Corporate reorganizations—their federal tax status, ed. 2. New York, Ronald press co., c1955. various paging.
- Same, ed. 2, rev. c1956. various paging.
- Holzman, Robert S. Gregory case. *Journal of accountancy*, v. 100, July 1955, p. 54-8.
- Johnson, Malcolm. Inheritance by successor corporations of tax attributes—section 381. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 815-45.)
- Johnson, Paul F. Organizing and reorganizing companies. (In American institute of accountants. *Tax planning in business policy*, c1956. p. 60-73.)
- Knapp, Russell S., and Repetti, Peter J. Problems in distribution of stock and securities of a controlled corporation. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 787-813.)
- Kumler, William L. Corporate organizations and reorganizations. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 311-48.)
- Kumler, William L. How to reorganize a small corporation into a larger one. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 445-92.)
- Lowrimore, Charles S., Sr. How to stay in tax-free territory with a divisive reorganization under section 355. *Journal of taxation*, v. 3, July 1955, p. 8-18.
- Lyons, Marvin. Some problems in corporate separations under the 1954 code. *Tax law review*, v. 12, Nov. 1956, p. 15-32.
- McDaniel, L. R. Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.
- McDonald, Donald. Tax free acquisitions and distributions. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 859-908.)
- Mahon, James J., Jr., editor. Effect of boot in tax-free acquisitions and distributions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89-90.
- Merritt, Robert L. Difficulties in achieving tax-free corporate acquisitions under new regulations. *Journal of taxation*, v. 4, Jan. 1956, p. 2-9.
- Merritt, Robert L. Tax-free acquisition of corporate business. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 693-729.)
- Merritt, Robert L. Tax-free corporate acquisitions—the law and the proposed regulations. *Michigan law review*, v. 53, May 1955, p. 911-44.
- Meyer, Max E. Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.
- Monaghan, B. A. Corporate organizations, reorganizations, and carryovers. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 47-59.)
- Peavy, Waymon G. Re-examination of the 1954 Internal revenue code: Corporate organizations and reorganizations. *Journal of accountancy*, v. 102, Aug. 1956, p. 35-40.
- Pennell, John S. Divisive reorganizations and corporate contractions. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 924-38. (University of Chicago—8th annual Federal tax conference)
- Rice, Ralph S. Internal revenue code, section 269: does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.
- Shaw, T. T. Corporate distributions, liquidations and reorganizations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 79-94.) (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 117-34.)
- Shaw, T. T. Effect of boot in tax-free acquisitions and distributions. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 731-40.)

REORGANIZATIONS—Taxation—(Continued)

- Stinson, George. Some subchapter C trouble spots—after two years. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 890-905.
- Stinson, George and Anthoine, Robert. Tax-free exchanges. New York, Practising law institute, January 1956. 115p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Surrey, Stanley S., and Warren, William C. Corporate reorganizations and readjustments. (In their *Federal income taxation—cases and materials*, 1955 ed. p. 1255-1359.)
- Swados, Robert O. Tax-free acquisitions and distributions under the 1954 code; split-ups, split-offs and spin-offs. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 76-101.)
- Wolder, Victor R. Reorganizations and the continuity of interest rule. *Tax executive*, v. 7, April 1955, p. 71-84.

REPAIR SERVICE

See Maintenance and repairs

REPAIRS

See Maintenance and repairs

Replacements

Taxation, United States—Repairs and replacements

REPETTI, PETER J.

Death of a partner. (In New York university. Institute on federal taxation (*thirteenth annual institute*). 1955. p. 921-34.)

REPETTI, PETER J., joint author

See Knapp, Russell S., and Repetti, Peter J.

REPLACEMENT VALUE

See Inventories—Valuation

Replacements

Valuation

REPLACEMENTS

See also Assets

Depreciation, depletion and obsolescence—Assets, Fixed

Taxation, United States—Repairs and replacements

Valuation

Brockbank, A. P. Justifying capital expenditure. *Cost accountant* (Eng.), v. 34, April 1956, p. 366-71.

Corbin, Donald A. Depreciation based on replacement. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 26.

Dean, Joel and Smith, Winfield. Has MAPI a place in a comprehensive system of capital controls? *Journal of business* (University of Chicago), v. 28, Oct. 1955, p. 261-74.

Goodnight, I. O. Making replacement decisions to reduce costs. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1643-53.

Machinery and allied products institute and Council for technological advancement. Equipment replacement and depreciation—policies and practices . . . a survey. Washington, D.C., Machinery and allied products institute, c1956. 30p.

Mino, Fred L. Replacement vs. repairs—a case study. *Horwath hotel accountant*, v. 35, April 1955, p. 4-6.

Paton, William A. Significance of depreciation accounting with special reference to plant replacement. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 528-38.)

Scheuble, Philip A., Jr. How to figure equipment replacement. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 81-94.

Terborgh, George. Some comments on the Dean-Smith article on the MAPI formula. *Journal of business* (University of Chicago), v. 29, April 1956, p. 138-40.

REPORT of the tax study commission of the state of North Carolina. North Carolina. Commission for the study of the revenue structure of the state.

REPORT to the Federal trade commission. Advisory committee on cost justification.

REPORT writing. Ball, John and Williams, Cecil B.

REPORT writing for accountants. Palen, Jennie M.

REPORT writing problems and comments in audit reports. Bay, Max W.

REPORTING foreign operations. Hepworth, Samuel R.

REPORTING on "other procedures" used in place of confirmation or observation. Jackson, B. F.

REPORTING on use of "other procedures"—Statement on auditing procedure no. 26. American institute of accountants. Committee on auditing procedure.

REPORTING standards. (Series of papers delivered at the annual meeting of the American institute of accountants 1955) *Journal of accountancy*, v. 101, June 1956, p. 34-43.

REPORTING standards for special types of reports. Sprague, William Douglas.

REPORTS

American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; ninth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports; the reports analyzed are those with fiscal years ending May 1, 1954 to April 30, 1955. ed. 9—1955. New York, American institute of accountants, c1955. 266p.

American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; tenth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports; the reports analyzed are those with fiscal years ending within the calendar year 1955. ed. 10—1956. New York, American institute of accountants, c1956. 299p.

Meyer, Harvey G. Trends in auditing and audit reports. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 14-20.)

Reporting standards. (Series of papers delivered at the annual meeting of the American institute of accountants 1955) *Journal of accountancy*, v. 101, June 1956, p. 34-43.

Analysis

See Statements, Financial—Analysis

For bankers

See Reports—For credit purposes

For credit purposes

American institute of accountants. 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants, September 1956. 36p.

Barnett, B. F. Responsibility of the certified public accountant from the banker's viewpoint. *Texas certified public accountant*, v. 28, Feb. 1956, p. 1, 4, 6.

Blough, Carman G. Credit grantors as advocates of audits by CPAs. *New York certified public accountant*, v. 26, Jan. 1956, p. 21, 30.

Blough, Carman G. Toward better auditing standards. *Bankers monthly*, v. 72, Aug. 1955, p. 24, 26, 28-9.

Blough, Carman G., editor. Bankers' check list for review of audit reports. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 68.

REPORTS—For credit purposes—(Continued)

- Blough, Carman G., editor. Committee issues booklet about audit reports. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Dec. 1956, p. 69.
- Blough, Carman G., editor. New RMA form is significant to CPAs. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 73-4.
- Bywater, George P. What the banker wants from the certified public accountant. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 9-17.)
- Castles, Volney C. Banker's look at audit reports. *Texas certified public accountant*, v. 27, Sept. 1955, p. 1, 3-5, 7.
- Columbia bank for cooperatives. Indispensable requirements (included with other necessary procedures) for audit reports submitted for credit purposes. Columbia, S.C., Columbia bank for cooperatives, March 23, 1955. 4p.
- Cooperation between banker and accountant. *Canadian chartered accountant*, v. 69, July 1956, p. 15-16.
- Dauphinee, A. E. F. Balance sheet from a banker's viewpoint. *Cost and management* (Canada), v. 29, Oct. 1955, p. 343-8.
- Drake, Milton J. Figures for the small businessman. *Mid-Western banker*, v. 49, Oct. 1955, p. 13-15. Reprinted.
- Flynn, William P. Danger signs in financial statements and their part in credit analysis. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 51-4.
- Gee, Edward F. Banking on accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 44-7.
- Getz, Joseph. Analysis of the results of the ATA survey of audit reports submitted to banks. *New York certified public accountant*, v. 25, March 1955, p. 154-8.
- Green, David H. Bank credit and the accountant's report. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Jan. 1955, p. 14-16.
- Guide for bankers. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 609.
- Harrison, Tyler T. Construction credit requires special analysis of the financial statements. *Credit and financial management*, v. 57, April 1955, p. 14-15.
- How to get financial statement of account. *Credit and financial management*, v. 57, April 1955, p. 8-11.
- Jones, W. W. Certified public accountants' reports—their significance and value in commercial bank lending. April 19, 1955. 12 typewritten pages.
- Millman, Samuel H. Banks, business and budgets. *Credit executive*, v. 48, Oct. 1955, p. 14-17.
- Millman, Samuel H. Why a certified audit? *Credit executive*, v. 49, Jan. 1956, p. 10-12.
- Nager, Philip. Use "Holmes law" on financial statements—results: "Elementary, my dear Watson!" *Credit executive*, v. 49, Feb. 1956, p. 8-11.
- Nash, Arthur L. Appraisal of audits for credit purposes. *Journal of accountancy*, v. 101, June 1956, p. 44-8.
- Nash, Arthur L. Combination which will open almost any vault! *Bulletin of the Robert Morris associates*, v. 39, Dec. 1956, p. 100-8.
- Nash, Arthur L. How to get money out of a bank—legally, that is. *Credit executive*, v. 49, Oct. 1956, p. 16-18, 25-6.
- Phillips, Jay A. Bankruptcy and receiverships. *Woman C.P.A.*, v. 17, Feb. 1955, p. 9-11.
- Pierce, George W. Auditor's certificate. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Dec. 1956, p. 54-8.
- Robert Morris associates. Cooperation between certified public accountants and bankers. *Louisiana certified public accountant*, v. 16, April 1956, p. 19-21.
- Stauffer, Ralph L. How to prepare reports for bankers and credit men. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 3-8.)
- Templeton, William. Cooperation with bankers; an analysis of the results of the American institute of accountants' survey of audit reports submitted to banks. *Illinois certified public accountant*, v. 3, March 1955, p. 19-22.
- Three cheers for Mr. Gee, by Alvin R. Jennings, Thomas H. Carroll, and Robert E. Baltz; On the other hand, by Robert Henderson. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 23-4.
- Wallmark, Leonard. What the banker and creditor expect in an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 9-15.
- White, James J. Challenges RMA form. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32-3.

Interim

- Counting house publishing company. Interim report draft. Thiensville, Wis., Counting house publishing co., c1953. 24p.
- Fischgrund, Herbert B. Interim audits vs. monthly audits. *New York certified public accountant*, v. 25, June 1955, p. 329-32.
- Mazursky, Leon. Problems of interim audits from the accountant's viewpoint. *New York certified public accountant*, v. 25, June 1955, p. 333-6.
- Tetley, R. F. Interim reports for stockholders. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 527-30.

Monthly

- Bows, A. J. How to improve your monthly report. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1255-63.
- Fischgrund, Herbert B. Interim audits vs. monthly audits. *New York certified public accountant*, v. 25, June 1955, p. 329-32.

Special purpose

- Palen, Jennie M. Reports for special purposes. (In *her Report writing for accountants*. 1955. p. 549-64.)
- Sprague, William Douglas. Reporting standards for special types of reports. *Journal of accountancy*, v. 101, June 1956, p. 41-3.

To employees

- Chamber of commerce of the United States. Better business relations through employee annual reports. Washington, D.C., Chamber of commerce of the United States (1956). 36p.
- Derry, Stephen Arthur. How to prepare reports for employees. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 16-28.)
- Miller, Max J. Employer's duty to give economic data to unions. *Journal of accountancy*, v. 101, Jan. 1956, p. 40-9.
- Myers, John H. Annual reports to employees. *New York certified public accountant*, v. 26, Feb. 1956, p. 100-2.
- Rosenthal, Herbert C. Your next annual report: modern or Model-T? *Printers' ink*, v. 257, Dec. 14, 1956, p. 45-6, 50, 52, 57.

To executives

See Reports—To management

To government agencies

See also Reports—To Securities and exchange commission

Derry, Stephen Arthur. Reports to meet the need of public officials. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 41-71.)

To labor

See Reports—To employees

To management

- Adams, Howard C., and Neuschel, Richard F. Converting management reports into profit builders. *Controller*, v. 23, April 1955, p. 170-2, 174.
- American accounting association. Committee on cost concepts and standards. Tentative statement of cost concepts underlying reports for management purposes. *Accounting review*, v. 31, April 1956, p. 182-93.
- Anthony Marie (Sister). Using accounting data in reports to the medical staff and the public. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 135-46.)
- Anton, Hector R. Funds statement as an internal report to management. *Accounting review*, v. 30, Jan. 1955, p. 71-9.

REPORTS—To management—(Continued)

- Axelson, Kenneth S. Breathing life into cost reports. (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 9-10.)
- Beasley, LeeRoy. Accounting communications with management. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 53-61.)
- Bloom, Donald A. Regular and special reports to the board. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 41-57.)
- Brayer, Herbert O. What are the reports management really wants? *American business*, v. 25, Sept. 1955, p. 18-19, 36.
- Chambers, R. J. Formal basis of business decisions. *Australian accountant*, v. 26, April 1956, p. 155-74.
- Click, Joe M. What management wants from the accounting department. *Cooperative accountant*, v. 9, Fall 1956, p. 9-14.
- Davies, J. O. Audit report. *Accountant* (Eng.), v. 133, Dec. 3, 1955, p. 622-5. *Internal auditor*, v. 13, June 1956, p. 50-6.
- Davis, T. Crawley. Accountant and the profitability of productive facilities. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 648-56.
- Dekker, John A. Cash flow reports for top management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 275-83.)
- Dent, Alfred T. Reports to management. *L.R.B. & M. journal*, v. 36, Oct.-Dec. 1955, p. 17-22.
- Derry, Stephen Arthur. Financial reports to meet the needs of management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 29-40.)
- Eitzkorn, Robert L. Presenting accounting information to management. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting, May 6, 1955*. p. 51-67.)
- Emmons, A. T. Prompt reporting and control of construction overruns. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 325-32.)
- Fay, C. R. Developing accounting practices among executives. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 37-50.)
- Flesch, Robert W., and Ichinokuchi, Tad. Basic management reports. *American business*, v. 26, Sept. 1956, p. 12-13.
- Fullerton, Charles W. Internal accountant reporting to management. *Cooperative accountant*, v. 9, Summer 1956, p. 19-23.
- Going, F. A. Developing reports for operating management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 301-7.)
- Greer, Howard C. Let's have the story—quick! *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 492-508.
- Greer, Howard C. Quicker reports through cost planning and control. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1407-16. (1956 conference proceedings)
- Hanley, E. J. Gearing accounting to management needs. *N.A.C.A. bulletin*, v. 36, section 3, July 1955, p. 1563-71. (1955 conference proceedings)
- Hanson, Kermit O. Statistical reports for management: statistical tables, graphic presentation. (In his *Managerial statistics*. 1955. p. 196-264.)
- Hills, Bruce A. C. Reports to top management and boards of directors. *Secretary* (Aus.), v. 8, Jan. 1956, p. 25-32.
- Horn, S. W. Reporting to the board of directors and management. *Cooperative accountant*, v. 8, Summer 1955, p. 44-6.
- How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)
- Johnson, Charles E. By their reports so shall ye know them. *Illinois certified public accountant*, v. 18, Summer 1956, p. 52-8.
- McGauley, John J. Balance, penny accuracy and technical language are important, but . . . (In Insurance accounting and statistical association. *Proceedings, 1954*. p. 408-9.)
- Martinson, A. C. Utility plant reports for management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 381-6.)
- Moffitt, D. S. Effective reports for sound decisions. *Dun's review and modern industry*, July 1955, p. 33, 72-4, 76.
- Morse, Ellsworth H., Jr. Communication of audit findings. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 17-27.
- Neuschel, Richard F. Strengthening and simplifying the structure of management reports. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 3-12.)
- Neuschel, Richard F. Was your report structure built or did it happen? *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 384-94.
- Nicholson, Frank B. Internal control by effective reports. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 59-66.)
- Old, John W. Reports to management. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 157-9. (1955 conference proceedings)
- Operating reports and controls. (In *Accountants' handbook*. ed. 4. 1956. Sec. 4. p. 1-66.)
- Pederson, Alvin. Improvement of reports to management. (The) *Arthur Andersen chronicle*, v. 16, Oct. 1956, p. 293-300.
- Place, Kenneth M. Speed v. accuracy in preparing internal reports. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 323-6.
- Pope, Joseph B. Communication: the mystery in management. *Controller*, v. 24, Jan. 1956, p. 15-19.
- Roll, E. E. Current practices in financial reporting to stockholders and to management. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 404-12.)
- Scott, J. A. Balance and bottlenecks. *Accounting research* (Eng.), v. 7, April 1956, p. 135-40.
- Simpson, Marion H. Accountant's production: reports. *Cost and management* (Canada), v. 29, Oct. 1955, p. 323-31.
- Smith, C. Aubrey and Ashburne, Jim G. Accounting reports for administrative control. (In their *Financial and administrative accounting*. 1955. p. 374-411.)
- Society of incorporated accountants. Periodical financial statements. *Accounting research* (Eng.), v. 6, April 1955, p. 77-105.
- Spronck, Lambert H. Today's costing methods and their objectives. *L.R.B. & M. journal*, v. 36, Oct.-Dec. 1955, p. 4-16. *New York certified public accountant*, v. 26, May 1956, p. 285-94.
- Summers, William H. How to write better management reports. *Auditgram*, v. 32, Aug. 1956, p. 12-14.
- Sutherland, Malcolm S. Internal reports to management. *Canadian chartered accountant*, v. 66, Jan. 1955, p. 4-8. *Controller*, v. 23, April 1955, p. 175-7.
- Symes, H. R. Innovations in auditing reports. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 472-89.)
- Tannery, Fladger F. Accounting leadership and responsibilities in industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 18-26.)
- Tindale, L. V. D. Inadequacy of financial accounts—for fiscal purposes and for management control. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 55-67.)
- Van Voorhis, Robert H. Internal reports for management. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 33-57.)

REPORTS—To management—(Continued)

- Webster, Marshall W. Motivating plant management planning and control. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 187-97.
- Wetnight, Robert B. Some aspects of control for the foreman. *Cost and management* (Canada), v. 29, Dec. 1955, p. 413-28.
- To public**
- Anthony, Marie (Sister). Using accounting data in reports to the medical staff and the public. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 135-46.)
- To Securities and exchange commission**
- Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.
- King, Earle C. SEC reporting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 6. p. 3-90.)
- Rappaport, Louis H. SEC accounting practice and procedure. New York, Ronald press co., c1956. 555p.
- Rappaport, Louis H., editor. Adoption of semi-annual report. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, Aug. 1955, p. 490-1.
- Rappaport, Louis H., editor. SEC proposes to adopt new semi-annual report; asks for comments. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, March 1955, p. 179-80.
- Semi-annual reports (SEC releases). (News report) *Journal of accountancy*, v. 99, March 1955, p. 20, 22.
- Weston, Frank T. Financial statements required in SEC filings. *Arthur Young journal*, v. 3, July 1955, p. 25-38.
- To security analysts**
- Horngren, Charles T. Security analysts and the price level. *Accounting review*, v. 30, Oct. 1955, p. 575-81.
- To stockholders**
- Accountant annual awards for reports and accounts of public companies—presentations by the mayor of London. *Accountant* (Eng.), v. 134, June 16, 1956, p. 681-8.
- American company accounts. *Accountant* (Eng.), v. 134, March 10, 1956, p. 259.
- American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; ninth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports: the reports analyzed are those with fiscal years ending May 1, 1954 to April 30, 1955. ed. 9—1955. New York, American institute of accountants, c1955. 266p.
- American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; tenth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports; the reports analyzed are those with fiscal years ending within the calendar year 1955. ed. 10—1956. New York, American institute of accountants, c1956. 299p.
- Baxter, W. T. Inadequacy of financial accounts—from the standpoints of shareholders and the public. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 38-54.)
- Brown, Leland. Annual reports. (In his *Effective business report writing*. 1955. p. 350-76.)
- Canadian institute of chartered accountants. Financial reporting in Canada; first annual summary of financial reports published by industrial and mercantile companies in Canada 1953 and 1954. Toronto, Canadian institute of chartered accountants, October 5, 1955. 71p.
- Chambers, R. J. Function and design of company annual reports. Sydney, Law book co. of Australasia pty. ltd., 1955. 322p.

- Corporate annual reports. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 31.
- Davison, E. H. Financial enlightenment: the simplification of accounts. (In Institute of chartered accountants in England and Wales. *Summer course 1955*. p. 49-66.) *Accountant* (Eng.), v. 133, Aug. 6, 1955, p. 154-61.
- Ely, Owen. High lights of reports to stockholders. *Public utilities fortnightly*, v. 55, June 9, 1955, p. 705-11.
- Feggans, J. Scott. Attractive financial statements. *General accountant* (Canada), Sept.-Oct. 1956, p. 1-3, 6.
- Forell, S. R. Why and whither of published financial statements. *Australian accountant*, v. 26, Oct. 1956, p. 407-14.
- Gilbert, Lewis D., and Gilbert, John J. Fifteenth annual report of stockholders activities at corporation meetings. New York, The authors, 195? 203p.
- Sixteenth annual report . . . 1955. 261p.
- Goldberg, L. Depreciation in published company reports. *Accounting research* (Eng.), v. 6, July 1955, p. 155-86.
- Hamilton, W. T. Appraising the annual report. *Internal auditor*, v. 12, Sept. 1955, p. 52-63.
- Hay, Robert D. Management thinking concerning corporate annual reports. *Accounting review*, v. 30, July 1955, p. 444-9.
- Herold, Don. Do financial statements leave you in a daze? *Texaco star* (Texas company), v. 42, Spring 1953, p. 22-3.
- Improvements in financial reporting. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 373-4.
- Johnson, J. Campbell. Stock exchange viewpoint on company annual reports. *Australian accountant*, v. 25, Jan. 1955, p. 555-8.
- Larson, Everett A. Are your stockholders informed? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 237-45.)
- Lasser, J. K. Designing annual reports for stockholders. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 9-15.)
- Macpherson, L. G. How good is company reporting? Reprinted from *Commerce journal*, 1956. not paged.
- Mason, Perry, Stenberg, George B., and Niven, William. Published financial statements. (In their *Elementary accounting*. ed. 2. 1956. p. 689-724.)
- Mills, C. F. Are your stockholders informed? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 247-53.)
- Mills, C. F. What's new in 1954 annual reports. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 349-56.)
- Mitchell, C. L. Management's report to shareholders. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 17-22.
- Moyer, C. A. Trends in presentation of financial statements and reports. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 427-52.)
- Myers, John H. Inventory disclosure in annual reports. *Journal of accountancy*, v. 100, July 1955, p. 42-5.
- Rappaport, Louis H. Reports to stockholders. (In his *SEC accounting practice and procedure*. c1956. p. 499-506.)
- Reports of public companies; the Accountant annual awards. *Accountants journal* (Eng.), v. 48, July 1956, p. 205-8.
- Reports of public companies; the Accountant annual awards—winner of the 1955 awards announced. *Accountant* (Eng.), v. 132, May 28, 1955, p. 609; June 11, 1955, p. 661-7.
- Roll, E. E. Current practices in financial reporting to stockholders and to management. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 404-12.)

REPORTS—To stockholders—(Continued)

- Rosenthal, Herbert C. Your next annual report: modern or Model-T? *Printers' Ink*, v. 257, Dec. 14, 1956, p. 45-6, 50, 52, 57.
- Ross, Howard I. Oscars—consolation for the losers. *Canadian chartered accountant*, v. 69, July 1956, p. 25-34.
- Sinclair, B. S. Annual reports to shareholders. *Accountants' journal* (N.Z.), v. 35, Aug. 1956, p. 2-7.
- Smith, Weston. Selecting the best of 5,000 annual reports. (Address before the monthly dinner meeting of the Houston control of the Controllers institute of America, Shamrock Hotel, February 22, 1955) 12p.
- Tetley, R. F. Interim reports for stockholders. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 527-30.
- Walkley, W. G. Directors and the annual report. (In Yorston, R. Keith. *Limited liability companies in Australia*. 1956. p. 91-115.)
- What do analysts look for in company reports? a symposium. *Public utilities fortnightly*, v. 55, May 26, 1955, p. 595-606.

Writing and preparation

See also Reports, Accountants'—Writing and preparation

- Ayres, Waldemar A. Writing reports that get action. *Factory management and maintenance*, v. 113, Sept. 1955, p. 138-40.
- Ball, John and Williams, Cecil B. Report writing. New York, Ronald press co., c1955. 407p.
- Bay, Max W. Report writing problems and comments in audit reports (a syllabus). Los Angeles, Calif., The author, c1953. mimeo., not paged.
- Brown, Leland. Effective business report writing. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 446p.
- Davies, J. O. Audit report. *Internal auditor*, v. 13, June 1956, p. 50-6.
- Henderson, D. E. Suggestions on writing the letter-type report. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1357-63.
- Littleton, A. C. Learning to write. *New York certified public accountant*, v. 26, Oct. 1956, p. 608-12.
- Miller, Besse May. Assisting with preparation of the annual report. (In her *Handbook for secretaries to accountants, controllers, treasurers*. 1955. p. 216-40.)

REPORTS, ACCOUNTANTS'

See also Certificate or opinion

- Accountants' reports for prospectuses. *Accountancy* (Eng.), v. 66, Jan. 1955, p. 14-16.
- American institute of accountants. 40 questions and answers about audit reports; answers to questions bankers are likely to ask about CPA audits and audit programs. New York, American institute of accountants, September 1956. 36p.
- American institute of accountants. Research department. Accountant's report. (In its *Accounting trends and techniques*. ed. 9—1955. p. 231-57.) (In its *Accounting trends and techniques*. ed. 10—1956. p. 241-71.)
- Banaria, Pascasio S. Clarification of accountants' reports when opinion is expressed. *Accountants' journal* (P.I.), v. 6, June 1956, p. 93-7.
- Buckley, Noel W. Accountants' reports for prospectuses. *Chartered accountant in Australia*, v. 26, Dec. 1955, p. 307-17.
- Canadian institute of chartered accountants. Auditor's report. (In its *Financial reporting in Canada*. 1955. p. 63-8.)
- Cord, Alvin R. Why read the auditor's report. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 1-3.
- Counting house publishing company. Audit report draft. Thiensville, Wis., Counting house publishing co. (no date). 18p.
- Davison, E. H. Financial enlightenment: the simplification of accounts. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 49-66.)
- Fagerberg, Dixon, Jr., editor. Critic challenges forum item on common report failures. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 79-80.

- Grierson, J. Harold. Reporting to the client. *Canadian journal of accountancy*, v. 4, March 1955, p. 81-90; June 1955, p. 123-7.
- Hill, Gordon M. Wanted: solutions to three major technical problems. *Journal of accountancy*, v. 100, Aug. 1955, p. 46-7.
- Independent accountants' reports. (In *Accountants' handbook*. ed. 4. 1956. Sec. 28. p. 20-4.)
- Jenness, Thomas N., Jr. Some intangibles in audit reports prepared by certified public accountants. *Texas certified public accountant*, v. 27, June 1955, p. 1, 5-6.
- Johnson, Arnold. Audit reports: Financial statements: Illustrative auditor's reports. (In his *Principles of auditing*. c1955. p. 271-324.)
- Meyer, Harvey G. Trends in auditing and audit reports. (In Georgia, University of, and others. *Accounting institute and estate planning institute*. . . 1955. p. 14-20.)
- Millman, Samuel H. Why a certified audit? *Credit executive*, v. 49, Jan. 1956, p. 10-12.
- Neilson, D. G. Auditor's report to directors. *Chartered accountant in Australia*, v. 25, Dec. 1954, p. 341-4.
- Palen, Jennie M. Report writing for accountants. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 602p.
- Parkes, A. H. Accountant's report for purposes of a prospectus. *Chartered accountant in Australia*, v. 27, Oct. 1956, p. 196-211.
- Peyroux, John A., Jr. Review of auditing standards, procedures and reports. *Texas certified public accountant*, v. 27, Nov. 1955, p. 1, 4, 7; Dec. 1955, p. 1, 6-8.
- Pickup, Milton H. Clarification of accountants' reports when opinion is omitted. *Accountants' journal* (P.I.), v. 6, June 1956, p. 98-102.
- Robert Morris associates. Cooperation between certified public accountants and bankers. *Louisiana certified public accountant*, v. 16, April 1956, p. 19-21.
- Sprague, W. D. Statement no. 23, Committee on auditing procedure, American institute of accountants. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 304-8.

Comments

- Holmes, Arthur W. Comments. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 739-43.)
- Palen, Jennie M. Comments; Technique of writing the comments. (In her *Report writing for accountants*. 1955. p. 460-516.)

Long form

- American institute of accountants. Research department. Long-form report practice; an analysis of 52 long-form reports—including selected excerpts and reproductions of 5 complete reports. New York, American institute of accountants, c1953. 162p.
- Barden, Horace G. Long-form reporting practices. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 20-7.
- Gabrielson, C. C. How can the audit report be made more meaningful to management. (Address at University of Colorado, Third annual Institute on accounting, April 24, 1956) 16 typewritten pages.
- Holmes, Arthur W. Long-form audit report. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 736-48.)
- Johnson, Charles E. By their reports so shall ye know them. *Illinois certified public accountant*, v. 18, Summer 1956, p. 52-8.
- Levy, Saul. Long-form reports and legal responsibility. *Journal of accountancy*, v. 101, March 1956, p. 44-8.
- Lile, R. Alfred. Significance of Statement number 23 in relation to the long form report. *Journal of accountancy*, v. 101, June 1956, p. 39-41.
- Page, Fred G. Comments included in long form reports. *Alabama CPA*, v. 5, Jan. 1955, p. 8-15.
- Stettler, Howard F. Long-form reports. (In his *Auditing principles*. 1956. p. 607-48.)
- Tilly, Virgil S. Long-form report practice, including Report on audit of ABC drilling company as Exhibits I and II. (Address presented at Accountants workshop of Alabama society of CPA's and University of Alabama, Tuscaloosa, Alabama, November 20, 1954) 19 mimeo, pages plus exhibits.

REPORTS, ACCOUNTANTS'—(Continued)**Short form**

See also Certificate or opinion

American institute of accountants. Research department. Accountant's report. (In its *Accounting trends and techniques*. ed. 9.—1955. p. 231-57.) (In its *Accounting trends and techniques*. ed. 10.—1956. p. 241-71.)

Holmes, Arthur W. Short-form audit reports; Brief history of the short-form report. (In his *Auditing principles and procedure*. ed. 4. 1956. p. 27-41; 729-36.)

Stettler, Howard F. Standards of reporting—the short-form report. (In his *Auditing principles*. 1956. p. 571-606.)

Writing and preparation

Bay, Max W. Report writing problems and comments in audit reports (a syllabus). Los Angeles, Calif., The author, c1953. mimeo., not paged.

Counting house publishing co. Audit report draft. Thiensville, Wis., Counting house publishing co. (no date). 18p.

Davies, J. O. Audit report. *Internal auditor*, v. 13, June 1956, p. 50-6.

Grierson, J. Harold. Reporting to the client. *Canadian journal of accountancy*, v. 4, March 1955, p. 81-90; June 1955, p. 123-7.

Henderson, D. E. Suggestions on writing the letter-type report. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1357-63.

Littleton, A. C. Learning to write. *New York certified public accountant*, v. 26, Oct. 1956, p. 608-12.

Palen, Jennie M. Report writing for accountants. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 602p.

Peloubet, Maurice E. Problem of communication. *Journal of accountancy*, v. 102, July 1956, p. 36-8.

Severa, Gordon. Audit report. *Internal auditor*, v. 13, Sept. 1956, p. 29-37.

REPORTS of public companies; the Accountant annual awards. *Accountants journal* (Eng.), v. 48, July 1956, p. 205-8.

REPORTS of public companies; the Accountant annual awards—winners of the 1955 awards announced. *Accountant* (Eng.), v. 132, May 28, 1955, p. 609; June 11, 1955, p. 661-7.

REPP, G. DAVID

Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 52-4.)

REPRICING

See Contracts, Government—Pricing
Prices—Government regulation

RESEARCH AND DEVELOPMENT

See also Accounting research
Exploration and development
Operations research
Tax research

American management association. Getting the most from product research and development. New York, American management association, c1955. 149p. (*Special report no. 6*)

Blood, W. Joseph. Accountant's role in a development programme. *Cost and management* (Canada) v. 30, Dec. 1956, p. 409-17.

Bogart, Leo. How to get more out of marketing research. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 74-84.

Daverio, George W. Acquiring new facilities; research on new products or processes. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 12-27.)

Hughes, J. McCall. Research for modern controllership. *Controller*, v. 24, Sept. 1956, p. 413-16.

McFadden, J. A., Jr. Organizing new product development. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 832-40.

Nyland, H. V., and Towle, G. R. How we evaluate return from research—experience of an oil company. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1092-9.

Rubenstein, Albert H., editor. Coordination, control, and financing of industrial research; proceedings of the Fifth annual conference on industrial research, June 1954, with selected papers from the Fourth conference, June 1953; sponsored by the Department of industrial engineering, Columbia university. New York, King's crown press, Columbia university, 1955. 429p.

Accounting

Gallantier, A. J. Project costing in a research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 30-7.

McNeill, Winfield I. Accounting for research and development. *Controller*, v. 23, May 1955, p. 222, 224, 250.

National association of cost accountants. Accounting for research and development costs. *N.A.C.A. bulletin*, v. 36, section 3, June 1955, p. 1373-1437. (*Research series no. 29*)

Budgeting

Gladson, J. W. Financial bases for research budget planning. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1138-43.

Heckert, J. Brooks and Willson, James D. Budget for research and development costs. (In their *Business budgeting and control*. ed. 2. c1955. p. 286-301.)

Wachholz, George J. System of budgets and cost controls. (In American management association. *Getting the most from product research and development*. c1955. p. 130-42.)

Cost accounting

Meinholz, Russel S. Separating the product-testing costs of a steel mill research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1364-70.

Costs

Alexander, Donald C. Research and experimental expenditures under the 1954 code. *Tax law review*, v. 10, May 1955, p. 549-65.

Casey, William J., and Bierman, Jacquelin. Research as tax shelter. (In their *Tax shelter in business*. c1955. p. 35-9.)

Gallantier, A. J. Project costing in a research laboratory. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 30-7.

Gesick, Edward J. Cost controls for research. *Controller*, v. 24, April 1956, p. 165-8.

Graning, Martin C. Planning and controlling engineering project costs. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 738-44.

Mahon, James J., Jr., editor. Section 174: research and experimental expenditures. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 79-80.

National association of cost accountants. Accounting for research and development costs. *N.A.C.A. bulletin*, v. 36, section 3, June 1955, p. 1373-1437. (*Research series no. 29*)

Powell, Weldon. New approach to research and experimental costs (section 174 of the Internal revenue code of 1954). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1015-27.)

Tallman, John C. How cost estimates help guide chemical research. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1654-62.

Taylor, A. H. Control of research costs. *Accountant* (Eng.), v. 134, April 7, 1956, p. 372-3.

United States. Labor, Department of. Science and engineering in American industry—final report on a 1953-1954 survey: Part 1, Research and development costs and personnel; Part 2, Factors affecting company expenditures for research and development; prepared for the National science foundation. Washington, D.C., Government printing office, 1956. 118p.

Wachholz, George J. System of budgets and cost controls. (In American management association. *Getting the most from product research and development*. c1955. p. 130-42.)

RESEARCH AND DEVELOPMENT—(Continued)**Internal auditing**

Institute of internal auditors. Research committee. Research and development company. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. IX.)

Taxation

Alexander, Donald C. Research and experimental expenditure under the 1954 code. *Tax law review*, v. 10, May 1955, p. 549-65.

Casey, William J., and Bierman, Jacquin. Research as tax shelter. (In their *Tax shelter in business*. c1955, p. 35-9.)

Miller, Jack R. How to get deductions for research and promotion costs. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 557-71.)

Powell, Weldon. New approach to research and experimental costs (section 174 of the Internal revenue code of 1954). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 1015-27.)

Swanson, Howard P. Tax treatment of research and experimentation expenditures. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 541-8.

RESEARCH and development expenditures and personnel in the oil industry. American petroleum institute.

RESEARCH INSTITUTE OF AMERICA

Capital gains opportunities for the average taxpayer; how to convert high-taxed ordinary income into low-taxed capital gains in everyday situations. New York, Research institute of America, c1955. 88p.

How to prepare business '54 tax returns. New York, Research institute of America, c1955. 48p.

How to prepare business '55 tax returns. New York, Research institute of America, c1956. 68p.

How to prepare individual '54 tax returns. New York, Research institute of America, c1954. 80p.

How to prepare individual '55 tax returns. New York, Research institute of America, c1955. 90p.

Partnership or corporation under today's tax rates. New York, Research institute of America, July 1955. 39p.

RESERVES

Herzberg, Arno. Johnson case solves some problems of the installment seller. *Journal of taxation*, v. 5, Nov. 1956, p. 280-2.

Kell, Walter G. Recent developments in accounting for reserves. *Controller*, v. 23, Oct. 1955, p. 471-4. *Society of savings and loan controllers bulletin*, v. 4, Nov. 1955, p. 810.

Simon, Sidney I. Legal decisions on accounting reserves. *Accounting review*, v. 30, July 1955, p. 507-14. *National public accountant*, v. 5, Dec. 1955, p. 3-5, 15.

RESIDENCE HALLS

Association of college and university housing officers. Building, operating and evaluating a residence hall; seventh annual conference July 31-Aug. 3, 1955. Ames, Iowa, Iowa state college. 112p.

RESIDENTIAL BUILDERS

See Building construction
Contractors

RESORTS

See also Camps
Hotels, Resort
Tourist courts and motels

RESPONSIBILITIES and liabilities of the chartered accountant in practice. Cleland, A. B., Gray, C. A., and Wayland, J. E.

RESPONSIBILITIES facing top management of sales finance companies. Blasco, A. J.

RESPONSIBILITIES OF ACCOUNTANTS

See Accountants—Duties and responsibilities

RESPONSIBILITIES of the CPA in today's economy. Zebley, John H., Jr.

RESPONSIBILITY ACCOUNTING

See Functional or responsibility accounting

RESTAURANTS, CAFETERIAS, ETC.

Garfunkel, Louis X. Sandwich shops, drive-ins and diners; how to start and operate them successfully. New York, Greenberg: Publisher, c1955. 262p.

Accounting

Kallio, Elmer W. Value of the "uniform classification of accounts for restaurants." (Address presented before Berks County restaurant association, Reading, Pa., April 9, 1956) 6 typewritten pages.

Neuner, John J. W., and Neuner, Ulrich J. Accounting for restaurants. (In their *Accounting systems*. ed. 2. 1955. p. 457-60.)

Radell, Neva Henrietta. Accounting for the school lunch operated under the federal school lunch program; a case with laboratory problems. New York, Ahrens publishing co., c1952. 22 mimeo. pages plus workbook forms.

Budgeting

Brodner, Joseph, Carlson, Howard M., and Maschal, Henry T. Budgeting for a food and beverage operation. *Transcript*, v. 11, Dec. 1954, p. 1, 6-7; v. 12, Feb. 1955, p. 4-5.

Costs

Brodner, Joseph. Food and beverage payroll costs and control. *Transcript*, v. 13, June 1956, p. 1, 4-6; July 1956, p. 3, 7.

O'Leary, Joseph A. Controlling a restaurant's food supply and costs. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1178-90.

Statistics

Accounting corporation of America. Restaurant operations. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 43-50.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 43-50.)

RESTRICTIVE LEGISLATION

See Accountancy law and legislation

RESULTS of the May 1954 CPA examination. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 4.

RESULTS of the November 1954 CPA examination. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 5.

RETAIL farm equipment cost of doing business in 1954. National retail farm equipment association.

RETAIL management procedures (including markup planning) and basic accounting for lumber-material dealers. Davidson, William and Hutchison, Kenneth.

RETAIL merchandise accounting. Bell, Hermon F.

RETAIL METHOD OF INVENTORY

See Inventories—Retail method

RETAIL TRADE

See also Chain stores
Department stores
Specialty stores
Variety stores

also under name of special kinds of retailing, e.g., Clothing retailers;
Grocery retailers

Cole, Robert H. Financing retail credit sales through charge account bank plans. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 60p. (*Business management survey no. 5*)

RETAIL TRADE—(Continued)

- Duncan, Delbert J., and Phillips, Charles F. Retailing principles and methods. ed. 4. Homewood, Ill., Richard D. Irwin, inc., c1955. 743p.
- Eidem, Ralph H. Impact of electronics on retailing. *Retail control*, v. 23, March 1955, p. 3-15.
- Fagerberg, Dixon, Jr., editor. Station RETAILER calling. **BANCOMCOR.** (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 77-8.
- Lasser, J. K. How to operate a store most efficiently. (In his *How to run a small business*. ed. 2. 1955. p. 165-209.)
- Lyon, S. Mark, Jr. Wholesale and retail merchandising. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 142-5. (1955 conference proceedings)
- Meidinger, Bernard I. Talking sense about incentives; are pensions practical for medium sized retail stores? *Retail control*, v. 25, Sept. 1956, p. 78-90.
- National cash register company. Better retailing; a handbook for merchants. Dayton, Ohio, National cash register co., c1949. various paging.
- National retail dry goods association. Credit management division. Credit management year book, 1955-56, v. 22; compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1955. 308p.
- National retail dry goods association. Credit management division. Credit management year book 1956-57, volume 23, compiled by A. Leonidas Trotta, New York, National retail dry goods association, c1956. 400p.
- Ohio valley retail controllers' association. Salespeople's payroll method; a survey. *Retail control*, v. 24, Nov. 1955, p. 30-40.
- Robinson, O. Preston and Haas, Kenneth B. How to establish and operate a retail store. ed. 2. New York, Prentice-Hall, inc., 1952. 435p.
- Stephenson, E. C. Impact of commodity taxes on retail trade. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 574-94.)

Accounting

- Bauer, Kenneth J. What's in expense center accounting for retail stores? *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 874-9.
- Bell, Hermon F. Retail merchandise accounting. ed. 2. New York, Ronald press co., c1956. 473p.
- Duncan, Delbert J., and Phillips, Charles F. Accounting records and the cost method. (In their *Retailing principles and methods*. ed. 4. c1955. p. 581-94.)
- National cash register company. Profit from store records. (In its *Better retailing*. c1949. chapter 17.)
- Robinson, O. Preston and Haas, Kenneth B. Retail store records. (In their *How to establish and operate a retail store*. ed. 2. 1952. p. 109-36.)
- South Dakota, University of. Business research bureau. Systems for retail and service business. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 31-5.)
- Thomas, N. A. Electronic point-sale accounting. *Systems*, v. 19, Nov.-Dec. 1955, p. 22-3.

Auditing

- Evaluating sales audit methods. *Retail control*, v. 24, Sept. 1955, p. 60-86.

Budgeting

- Bell, Hermon F. Budgets and budgetary procedure. (In his *Retail merchandise accounting*. ed. 2. c1956. p. 45-62.)
- Mages, Kenneth P. Expense budgeting—the key to operating within your income. *Retail control*, v. 24, Dec. 1955, p. 33-40.

Cost accounting

- Krotz, Harry W., Jr. Use of breakeven for profit planning. *Retail control*, v. 24, Sept. 1955, p. 14-30.

Costs

- Duncan, Delbert J., and Phillips, Charles F. Expense classification, analysis, and control. (In their *Retailing principles and methods*. ed. 4. c1955. p. 614-40.)

Internal auditing

- Windham, Horace F. Importance of internal auditing in retailing. *Retail control*, v. 24, March 1956, p. 5-9.

Inventories

- Bell, Hermon F. Inventory dollar control, including retail inventory method; Accounting problems of retail method; Discounts in inventories and discounts earned; Taking physical inventories; Life method of inventory determination; Election of life; Life calculations using index numbers. (In his *Retail merchandise accounting*. ed. 2. c1956. See index for paging.)

Statistics

- Accounting corporation of America. Mail-me-Monday barometer of small business. 1954 yearbook edition. San Diego, Calif., Accounting corporation of America, April 1955. 94p. (v. 6, no. 4)
- Same, 1955 yearbook edition. April 1956. 94p. (v. 7, no. 4)
- Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.
- Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.
- Loxton, R. B. Statistical analysis as applicable to a trading business. *Accountants and secretaries' educational journal* (Aus.), v. 1, Oct. 5, 1955. 12p.
- National cash register company. Expenses in retail businesses. Dayton, Ohio, National cash register company (1955). 38p.
- National industrial conference board. 100 largest trade corporations in 1953. *Conference board business record*, v. 11, Oct. 1954, p. 396-9.
- National retail dry goods association. Controllers' congress. 1954 merchandising and operating results of departmentized stores, by Sam Flanel. 1955 ed. New York, Controllers' congress, National retail dry goods association, c1955. 304p.
- Seidman, Frank E. We are in a new boom. *Retailing daily*, June 9, 1955. Reprint.
- United States. Commerce, Department of. Basic information sources on operating costs and ratios—retail trades and service establishments. Washington, D.C., Department of commerce, July 1954. 7p.

Stockkeeping

- United States. Small business administration. Basic stock control for small stores, by Daniel J. James. Washington, D.C., Small business administration, August 1955. 4p. (*Small marketers aids*)
- Watts, M. J. Stock control of a large retail store. *Chartered accountant in Australia*, v. 27, July 1956, p. 12-14.

Taxation

- Bell, Hermon F. Retail merchandise accounting as related to some tax problems and procedures. (In his *Retail merchandise accounting*. ed. 2. c1956. p. 309-39.)
- Bliss, James J. Check list of ideas in preparing your store's tax return. *Retail control*, v. 24, Sept. 1955, p. 31-7.
- Herzberg, Meyer. 1956 pre-year end tax planning. *Retail control*, v. 25, Dec. 1956, p. 17-34.

- RETAILING** principles and methods. Duncan, Delbert J., and Phillips, Charles F.

- RETENTION** and preservation of records with destruction schedules. Record controls, inc.

RETENTION OF RECORDS

See Records—Retention and preservation

- RETIREMENT** of partners. Favaloro, John L.

RETIREMENT PLANS

See Pensions and benefit plans

RETIREMENT RESERVE METHOD

See Depreciation, depletion and obsolescence
—Retirement reserve method

- RETURN** allowed in public utility rate cases 1915-1954. Andersen, Arthur, and company.

RETURN ON INVESTMENT

- Chiuminatto, P. M. Working capital—a key to credit. *Credit and financial management*, v. 58, Aug. 1956, p. 12, 14-15; Sept. 1956, p. 20-1, 32.
- Christenson, Charles. Construction of present value tables for use in evaluating capital investment opportunities. *Accounting review*, v. 30, Oct. 1955, p. 666-72.
- Dorau, Herbert B. Is cost of capital the fair rate of return? *Public utilities fortnightly*, v. 56, Dec. 22, 1955, p. 1006-21.
- Edge, C. G. Importance of the time factor in investment decisions. *Cost and management* (Canada), v. 30, June 1956, p. 211-23.
- Frank, George W. Let's develop return-on-investment consciousness. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 200-7.
- Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.
- Heinaman, Stephen T. Return on investment approach to inventory. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1452-62.
- Kamsky, Leonard. Cost analysis for improved return on investment. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1443-51.
- Knapp, Charles W. What is the "fair rate of return"? *Public utilities fortnightly*, v. 57, May 24, 1956, p. 739-50.
- Kutvirt, Otakar. Departmentalization of return-on-investment. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 208-17.
- Lindsey, David H. Two problems in analysis of return on investment. *N.A.C.A. bulletin*, v. 37, section 1, Feb. 1956, p. 713-20.
- Livingston, W. G. Clarifying return-on-investment determination. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 218-30.
- Lundin, Oscar A. Justifying capital expenditures—before and after. *N.A.C.A. bulletin*, v. 37, section 2, July 1956, p. 1431-9. (1956 conference proceedings)
- Rushton, James H. Pricing to maximize return on investment. *Controller*, v. 23, March 1955, p. 107-12.
- Seney, Wilson T. Hazards in the cost-of-capital formula. (In *Controllers institute of America. Budgeting, forecasting, return on investment and related papers*. c1955, p. 33-7.)
- Sheehan, Daniel M. Relation of invested capital to profit. *Controller*, v. 24, Oct. 1956, p. 463-5, 494.

RETURNABLE CONTAINERS

See Containers

RETURNED PRODUCT REPAIR

See Maintenance and repairs

RETURNS (TAX)

See Tax returns

REVALUATION

See Valuation—Asset revaluation

REVENUE

See also Earnings
Income
Profits
Taxation, United States—Income

- American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2.—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955, 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.
- Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.
- Staubus, George J. Revenue and revenue accounts. *Accounting research* (Eng.), v. 7, July 1956, p. 284-94.

REVIEW of audit reports of the Comptroller general. United States. Senate.

REVIEW of internal controls and treatment of weaknesses. (Digest of papers presented at the Managers' convention, Hot Springs, Virginia, June 20-22, 1955) *Arthur Young journal*, v. 3, Oct. 1955, p. 31-40.

REVISED statement of business accounting principles. Kurosawa, Kiyoshi.

REVOLUTION in professional education? *Accountancy* (Eng.), v. 67, March 1956, p. 80-1.

REVOLVING CREDIT

- Bloch, Herbert R., Jr. Revolving credit—Pandora's box or pot of gold?—the controller's point of view. *Retail control*, v. 25, Oct. 1956, p. 3-14.
- Moscarello, Louis C. Revolving credit—Pandora's box or pot of gold?—the C.P.A.'s point of view. *Retail control*, v. 25, Oct. 1956, p. 14-22.
- Revolving and instalment credit. (In *National retail dry goods association. Credit management division. Credit management year book 1956-1957*. vol. 23, p. 88-160, 184.)

REVOLVING FUNDS

See Funds—Revolving

REYES, ALBERTO P.

- Causes of failures in the CPA examinations. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 202-3.
- Independence of the CPA; advertising and solicitation. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 208-12.

REYNOLDS, EARL W.

- Integrated data processing. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 7-10.

RHODE ISLAND. COMMITTEE ON MINIMUM STANDARDS FOR AUDITS OF CITIES AND TOWNS IN R.I.

- Minimum standards for audits of cities and towns in R.I., approved May 25, 1956. Providence, R.I., Committee on minimum standards for audits of cities and towns in R.I., 1956. 3 typewritten pages.

RHODES, JOHN E.

- How to make capital controls work. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 3-18.

RHODES, LUKE J.

- Committee studies continuation of the practice of the individual practitioner. *Pennsylvania CPA spokesman*, v. 26, Oct. 1955, p. 7-8.

RHODESIA

- United States. Commerce, Department of. Investment in Federation of Rhodesia and Nyasaland; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 158p.

RICE, H. L.

- Accounting for incoming cash. *Hospital accounting*, v. 10, Feb. 1956, p. 10-11.

RICE, JAMES E., AND BOTSFORD, HAROLD E.

- Practical poultry management. ed. 6. New York, John Wiley and sons, inc., c1956. 449p.

RICE, LEON L., JR.

- How to use pension and profit-sharing plans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 417-41.)
- New revenue code: pension and profit-sharing plans. *American bar association journal*, v. 41, May 1955, p. 443-6.

RICE, MILTON P., AND ESTES, R. WAYNE

- Sales and use taxes as affected by federal governmental immunity. *Vanderbilt law review*, v. 9, Feb. 1956, p. 204-26.

RICE, RALPH S.

Changes in the net operating loss carry-back, carry-forward and acquisition of loss corporations. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 433-74.)

Internal revenue code, section 269: does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.

Judicial trends in gratuitous assignments to avoid federal income taxes. *Yale law journal*, v. 64, June 1955, p. 991-1017.

Tax, fact and fiction: presumptions in tax cases. (Condensed from *South Dakota law review*, Spring 1956) *Monthly digest of tax articles*, v. 6, Sept. 1956, p. 35-53.

When is a liquidation not a liquidation for federal income tax purposes? *Stanford law review*, v. 8, March 1956, p. 208-33.

RICE FARMS**Costs**

Slusher, M. W. Enterprise costs and returns on rice farms. Fayetteville, Ark., University of Arkansas Agricultural experiment station, February 1955. 34p. (*Bulletin 549*)

RICH, MAURICE H.

How to make financial arrangements before a marriage. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1317-23.)

Tax savings in filing joint returns. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1591-1602.)

RICHARDS, JAMES A.

Case study material on applications of auditing procedure bulletin no. 23. (Address at the Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university). Typewritten.

RICHARDS, LOIS STOHR

Common language and case histories. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 4-7, 30.

RICHARDSON, BAXTER K.

Buying corporation with large earned surplus; two types of transactions. *Journal of taxation*, v. 4, June 1956, p. 334-5.

Pitfall in tax-free incorporation. (Condensed from *Journal of the state bar of California*, May-June 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 45-7.

Sale of corporation with substantial earned surplus. (Condensed from *Journal of the state bar of California*) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 20-2.

Tax status of corporate payments to officers' widows. (Condensed from the *Journal of the state bar of California*, Jan.-Feb. 1956) *Monthly digest of tax articles*, v. 6, March 1956, p. 55-8.

RICHARDSON, E. J., joint author

See Griesinger, Frank and Richardson, E. J.

RICHARDSON, G. G.

Anaconda decision from the accounting viewpoint. *Canadian chartered accountant*, v. 68, April 1956, p. 309-13.

RICHARDSON, J. S.

Public relations. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 262-8.

RICHARDSON, MARK E.

Accounting theory and accounting problems in taxation. (Presented at Tenth annual conference of Tax executives institute, inc.) August 31, 1955. 21 typewritten pages. *Tax executive*, v. 8, Jan. 1956, p. 57-69.

Accounting theory and taxation. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 71-80.)

Choosing the form of doing business. (In Denver, University of, and others. *Fifth annual University of Denver tax institute . . . 1955*. p. 47-50.)

Federal tax planning. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting . . . 1954*. p. 101-9.)

Re-examination of the 1954 Internal revenue code: Dividends and stock redemptions. *Journal of accountancy*, v. 102, Aug. 1956, p. 49-57.

Stockholder relations—dividend and stock reacquisition. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 48-59.)

Tax "quarrel." *Journal of accountancy*, v. 100, July 1955, p. 27-9.

Top management looks at tax management. (In American management association. *Management and taxes*. c1956. p. 7-13.)

RICHARDSON, MARK E., editor

See Bards, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors

RICHARDSON, WALLACE J., joint author

See Heiland, Robert E., and Richardson, Wallace J.

RICHMOND, DAVID W.

How to divide a corporate business. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 493-517.)

RICHMOND, HERBERT J.

Streamlined inventory control and stabilized production planning. *Controller*, v. 24, April 1956, p. 162-4.

RICKBEIL, RAYMOND E.

Address on state legislation delivered before State society executives association and State society officers, October 23, 1955, at Washington, D.C. 9 mimeo. pages.

State legislation. *Illinois certified public accountant*, v. 18, Spring 1956, p. 19-23.

RIEGE, JOHN H.

Pitfalls in administering pension and profit sharing trusts. *Trusts and estates*, v. 94, March 1955, p. 200-2.

RIETZ, ROBERT A., AND HARRIS, WALTER M.

Organizational effects of electronic equipment. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 262-8.

RIFE, HAROLD F.

Art of tax avoidance. *National public accountant and PA*, v. 1, Oct. 1956, p. 9, 16.

RIGGS, J. R.

Stock control in the oil industry. *Certified public accountant* (Oklahoma society of certified public accountants), v. 10, April-May 1955, p. 1, 3-5.

RILEY, RICHARD F.

Accrued vacations. *News bulletin* (Massachusetts society of certified public accountants), v. 28, June 1955, p. 7-10.

Current partnership regulations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

RINGO, CHARLES R.

Purchases and sales of residences. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1277-98.)

RINGQUIST, C. L.

Owning and operating costs of air conditioning systems. *Buildings*, v. 56, July 1956, p. 44-6, 48.

RINK, G. A.

Estate duty; gifts, settlements, and share in family companies—some recent non-statutory developments. *Accountant* (Eng.), v. 132, Feb. 5, 1955, p. 152-8.

RISK, J. M. S.

Classification and coding of accounts. London, Institute of cost and works accountants, 1956. 79p. (*Occasional paper no. 2*)
Costing of information services. *Accountant* (Eng.), v. 135, July 14, 1956, p. 36-8; July 21, 1956, p. 59-62.

RISK, W. S.

Accountant in industry. *Accountants' magazine* (Scot.), v. 60, Jan. 1956, p. 10-23.
Standard costing. *Accountants' magazine* (Scot.), v. 60, June 1956, p. 341-6.

RISK

Gallagher, Russell B. Risk management: new phase of cost control. *Harvard business review*, v. 34, Sept.-Oct. 1956, p. 75-86.

RITCHIE, JOHN, ALFORD, NEILL H., JR., AND EFFLAND, RICHARD W.

Cases and materials on decedents' estates and trusts. Brooklyn, N.Y., Foundation press, inc., 1955. 1113p. (*University casebook series*)

RITTENHOUSE, JOHN H.

Profit planning under automation. *Controller*, v. 24, Jan. 1956, p. 20-2.

RITZ, ALLEN C.

Accounting and budgeting for social agencies. *Controller*, v. 23, March 1955, p. 120-1, 152.

RIX, ROY W.

Work simplification. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 128-40.)

RIZZO, THOMAS G.

Electronics for management. *Systems and procedures*, v. 7, Nov. 1956, p. 15-23.

ROADS AND HIGHWAYS

Evans, Holden A., Jr. New challenge to scientific toll collection—427-mile New York to Buffalo thruway presents original problems in design of adequate revenue protection system. *American bridge, tunnel and turnpike association, inc. quarterly*, June 1953. Reprint.

International business machines corporation. Toll collection systems including dynamic weight classification. New York, International business corporation, c1954. 28p.

Ohio turnpike uses electronic toll and collection and audit system. *Journal of machine accounting systems and management*, v. 6, Dec. 1955, p. 15.
Pennsylvania turnpike adopts new IBM electronic toll system. *Business machines*, March 12, 1954. Reprint.

Accounting

Remington Rand, inc. Toll collection and accounting systems—New Jersey turnpike toll collection system. New York, Remington Rand, inc., c1953. 47p.

Remington Rand, inc. Toll collection and accounting systems—punched card toll accounting for barrier systems with electronic data processing. New York, Remington Rand, inc. (no date). 34p.

Remington Rand, inc. Toll collection and accounting systems—system for mechanized toll accounting and audits. New York, Remington Rand, inc. 43p.

Texas. Highway department. Accounting procedures in determination of contractor's financial resources. Austin, Texas, Texas highway department, December 1956. 11p. (*Bulletin no. 2*)

Auditing

Remington Rand, inc. Toll collection and accounting systems—system for mechanized toll accounting and audits. New York, Remington Rand, inc. 43p.

Texas. Highway department. Accounting procedures in determination of contractor's financial resources. Austin, Texas, Texas highway department, December 1956. 11p. (*Bulletin no. 2*)

Cost accounting

Highway research board. Know your highway costs; highway control sections, a basic procedure for keeping adequate cost and operating records of the highway plant. Washington, D.C., Highway research board, 1953. 30p. (*Special report 13*)

Costs

Highway research board. Know your highway costs; highway control sections, a basic procedure for keeping adequate cost and operating records of the highway plant. Washington, D.C., Highway research board, 1953. 30p. (*Special report 13*)

Ross, William D. Incremental method of allocating highway costs as a basis for motor vehicle taxation. *National tax journal*, v. 8, June 1955, p. 201-8.

United States. Commerce, Department of. Bureau of public roads. Highway statistics 1953. Washington, D.C., Government printing office, 1954. 142p.

—Same, 1954. 135p.

Finance

Canadian tax foundation. Taxes and traffic; a study of highway financing. Toronto, Canadian tax foundation, June 1955. 158p. (*Canadian tax papers, no. 8*)

Statistics

United States. Commerce, Department of. Bureau of public roads. Highway statistics 1953. Washington, D.C., Government printing office, 1954. 142p.

—Same, 1954. 135p.

Taxation

United States. Commerce, Department of. Bureau of public roads. Highway taxation. (In its *Highway statistics* 1953, p. 27-55.)

ROADSIDE MARKETS

Donaldson, R. B., and Johnstone, Wm. F. Profitable roadside marketing; a practical digest of principles for successful roadside market operation. State college, Pa., College science publishers, c1955. 142p.

Accounting

Donaldson, R. B., and Johnstone, Wm. F. Records tell the story. (In their *Profitable roadside marketing*. c1955. p. 102-9.)

ROBBERY

National association of bank auditors and comptrollers. Your bank and armed robbery. Chicago, Ill., National association of bank auditors and comptrollers, c1956. 23p.

ROBBINS, SIDNEY M.

Bigger role for income bonds. *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 100-14.

ROBERSON, E. I., joint author

See Hennessy, John R., and Roberson, E. I.

ROBERT, R.

Accountant in literature. *Accountancy* (Eng.), v. 66, Nov. 1955, p. 416-18.

Antiquity of auditing. *Accountant* (Eng.), v. 134, May 19, 1956, p. 569-70.

Fathers of British income tax. *Accountant* (Eng.), v. 133, Oct. 22, 1955, p. 471.

ROBERT MORRIS ASSOCIATES

Blough, Carman G., editor. New RMA form is significant to CPAs. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 73-4.

Cooperation between certified public accountants and bankers. *Louisiana certified public accountant*, v. 16, April 1956, p. 19-21.

Survey of bank credit to the finance industry and to consumers—Supplement number 1, 1954. Philadelphia, Pa., Robert Morris associates, c1955. not paged.

White, James J. Challenges RMA form. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32-3.

- ROBERTS, F. A.**
Profit ascertained on commercial principles. *Accountancy* (Eng.), v. 66, March 1955, p. 102-3.
What is turnover? *Accountancy* (Eng.), v. 67, March 1956, p. 85-6.
- ROBERTS, J. E.**
Court holding company enigma—new treatment for an old problem. *George Washington law review*, v. 23, June 1955, p. 701-30.
Statutory solution to the Court holding company enigma. *Taxes—the tax magazine*, v. 34, June 1956, p. 431-4.
- ROBERTS, MERRILL J.**
Some aspects of motor carrier costs: firm size, efficiency, and financial health. *Land economics*, v. 32, Aug. 1956, p. 228-38.
- ROBERTS, W. LEWIS**
Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.
- ROBERTSON, C. GORDON**
Tax liability of the executor. *Rocky mountain law review*, v. 28, Dec. 1955, p. 95-110.
- ROBERTSON, DONALD A.**
Interpreting figures for operating management. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955, p. 1-17.)
- ROBERTSON, R. W.**
Problems of the accountancy examination candidate. *Accountants and secretaries' educational journal*, v. 1, Sept. 7, 1955, p. 5-14.
- ROBINS, NATHAN E.**
Inventory and merchandise control. *Federal accountant* (Federal government accountants association), v. 5, Nov. 1955, p. 29-41.
- ROBINSON, L. W.**
Methods and mechanics of computing accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956, p. 197-202.)
- ROBINSON, LAWRENCE R.**
Operating results of limited price variety chains in 1954. Boston, Mass., Harvard university, Graduate school of business administration, July 1955. 38p.
- ROBINSON, LAWRENCE R., AND MAY, EL-EANOR G.**
Self-service in variety stores. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 52p. (*Bureau of business research bulletin no. 147*)
- ROBINSON, O. PRESTON AND HAAS, KENNETH B.**
How to establish and operate a retail store. ed. 2. New York, Prentice-Hall, inc., 1952. 435p.
- ROBINSON, RUTH A.**
Purchasing for occupational therapy. *Hospitals*, v. 29, Dec. 1955, p. 114, 116-17.
- ROBINSON-PATMAN ACT**
See also Prices—Government regulation
Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.
Advisory committee on cost justification. Report to the Federal trade commission. Washington, D.C., Federal trade commission, February 1956. 26 mimeo. pages.
- Labowitz, Allan M.** Appraisal of the attorney general's committee's views on the Robinson-Patman cost justification defense. *George Washington law review*, v. 24, Oct. 1955, p. 109-22.
- Peloubet, Maurice E.** Robinson-Patman act. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25-6, 28, 30.
- Rowe, Frederick M.** Price differentials and product differentiation: the issues under the Robinson-Patman act. *Yale law journal*, v. 66, Nov. 1956, p. 1-49.
- Taggart, Herbert F.** Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.
- ROBSON, THOMAS B.**
Holding companies and their subsidiaries—consolidated and other group accounts principles and procedure. London, Gee and co., Ltd., 1956. 154p.
Professional ethics. *Accountant* (Eng.), v. 132, Feb. 26, 1955, p. 237-41.
- ROCKEFELLER, R. L.**
How to get maximum benefits from gifts and bequests to charity. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 447-91.)
- ROCKET ENGINES**
Internal auditing
Institute of internal auditors. Research committee. Research and development company. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. IX.)
- ROCKEY, CHARLES S.**
Accountant's relations with his client. (Address at annual meeting of American institute of accountants, September 22-27, 1956) 26 typewritten pages.
- ROCKEY, CHARLES S., AND CO.**
Office and staff manual. Philadelphia, Pa., Charles S. Rockey and co., November 1, 1956. various paging.
- ROCKWELL, W. F., JR.**
Fagerberg, Dixon, Jr., editor. What one company seeks in professional consultants. (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 78-9.
- RODDA, WILLIAM H.**
Fire and property insurance. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 563p.
- RODEY, BERNARD S., JR.**
Original cost. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 203-14.)
Public utility organization and financial control. (Comptrollership seminar, Navy graduate comptrollership group, George Washington university) New York, Consolidated Edison co. of New York, inc., November 30, 1954. 27p. plus charts and exhibits.
- RODGERS, RAYMOND**
Foster, Major B., and others. Money and banking. ed. 4. New York, Prentice-Hall, inc., c1953. 633p.
- RODKEY, ELIZABETH S.**
Depreciation, legitimate hospital expense. *Woman C.P.A.*, v. 18, Feb. 1956, p. 7-9.
- RODMAN, LEROY E.**
Executor's power to allocate property to qualify for the marital deduction. *Trusts and estates*, v. 94, Oct. 1955, p. 801-5.
- RODOLPH, ROLLIN P.**
Professional conduct; interpretations, case histories, answers to inquiries. *California certified public accountant*, v. 23, May 1956, p. 33-5.
- ROE, DONALD W.**
Introduction to tax problems of uranium. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 118-27.)

ROE, LEWIS W.

How standard costs help in managing a steel company. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 771-97.

ROESKEN, EDWARD

State tax trends. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 131-7.

ROGERS, DWIGHT

Gift tax exclusions: new developments. *American bar association journal*, v. 41, April 1955, p. 364-5.

ROGERS, DWIGHT, FORBES, JOHN G., AND SMITH, HENRY CASSORTE

Recent changes in the rules for gifts to minors (how the trouble has been cleared up). *University of Pittsburgh law review*, v. 17, Summer 1956, p. 585-93.

ROGERS, DWIGHT, SMITH, HENRY CASSORTE AND FORBES, JOHN G.

Gift tax at work. *Practical lawyer*, v. 2, May 1956, p. 84-90.

ROGERS, H. C.

A. R. McMichael's Your income tax. 1955 ed. Toronto, Musson book co., Ltd., c1955. 115p.
—Same. 1956 ed. c1956. 115p.

ROHDE, THOMAS J.

Disposition of stock distributions—an unsolved problem of trust administration in New York; submitted in partial fulfillment of the requirements of the Graduate school of banking conducted by the American bankers association at Rutgers university, New Brunswick, N.J., June 1956. 154p.

ROLE of factoring in modern business finance.

Phelps, Clyde William.

ROLE of management sciences in underdeveloped countries.

Murphy, Mary E.

ROLE of the CPA at stockholder meetings.

Grady, Paul.

ROLE of the Treasury in the tax practice problem.

(Editorial) *Journal of accountancy*, v. 100, July 1955, p. 25-6.

ROLE of the trust officer in estate planning.

Palmer, Harvard.

ROLL, E. E.

Current practices in financial reporting to stockholders and to management. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 404-12.)

ROLNIK, MAX

Planning and supervising a large audit. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 263-6.)

ROLSTON, ROBERT

Federal tax on transportation of oil by pipe line. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 549-83.)

ROMAK, THEODORE

Use of future revenues in the acquisition of properties. *Arthur Young journal*, v. 3, July 1955, p. 20-4.

ROMAN CATHOLIC CHURCH

American institute of management. Roman Catholic church. *Management audit*, v. 5, Feb. 1956. 26p. (Special audit no. 137)

ROMEISER, M. B.

Simplified mass accounting units. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 502-10.)

ROMER-LEE, C.

Why auditors qualify their reports. *Accountant (Eng.)*, v. 132, April 23, 1955, p. 453-8.

ROMIG, HARRY G., joint author

See Dodge, Harold F., and Romig, Harry G.

ROOS, CHARLES F.

Problems of business forecasting and the outlook for business. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 1-13.

ROREM, C. RUFUS

Accounting. (Article prepared for publication in the 1956 edition of the Encyclopedia Britannica, November 1, 1955) 8 typewritten pages.
Horizons for accounting. *Hospital accounting*, v. 9, Dec. 1955, p. 20-1.

ROSAN, RICHARD A.

Accelerated depreciation—pro and con. *American gas association monthly*, v. 37, Nov. 1955, p. 27-8.
Court and commission decisions re: depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 189-95.)
Rate problems under accelerated depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 255-71.)

ROSAS-SARABIA, ANTONIO

Taxation to promote trade and investment in the Americas. *Taxes—the tax magazine*, v. 34, July 1956, p. 481-6.

ROSE, TOM, joint author

See Beamer, George C., and Rose, Tom

ROSENBAUM, STANTON D.

Entertainer's corporations and capital gains. *Tax law review*, v. 12, Nov. 1956, p. 33-48.

ROSENBERG, MILTON

Accounting for a motor carrier's accounts receivable. *New York certified public accountant*, v. 25, Nov. 1955, p. 634-5.

ROSENBLATT, ROBERT L.

Which came first, the chicken or the egg? *Transcript*, v. 13, Nov. 1956, p. 1, 6-7.

ROSENBLUM, LEO

Current trends in accounting. *New York certified public accountant*, v. 25, Jan. 1955, p. 26-50; May 1955, p. 290-9; Aug. 1955, p. 461-75; Nov. 1955, p. 636-50. v. 26, March 1956, p. 166-81; April 1956, p. 223-45; July 1956, p. 423-31.

ROSENBURG, J. ADRIAN

Some guides for setting fees for legal services, including tax work. *Journal of taxation*, v. 4, Jan. 1956, p. 36-9.

ROSENFELD, DONALD T.

Drafting a property settlement agreement under the 1954 Code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 675-712.)
Procedural changes in the 1954 revenue code—part I. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 831-48.)

ROSENKAMPF, ARTHUR HENRY, joint author

See Wolpert, Saul, Rosenkampf, Arthur Henry and Wallace, William Carroll

ROSENSTEEL, DEAN H.

New study shows executive pay trends. *Nation's business*, v. 44, June 1956, p. 38-9, 73-6.

ROSENTHAL, HERBERT C.

Your next annual report: modern or Model-T? *Printers' ink* v. 257, Dec. 14, 1956, p. 45-6, 50, 52, 57.

ROSS, AUBREY C.

Provisions relating to procedure and administration of tax law. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 93-8.)

ROSS, CHRISTINE

New York state society of certified public accountants. Committee on history. First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.

ROSS, HOWARD I.

Oscars—consolation for the losers. *Canadian chartered accountant*, v. 69, July 1956, p. 25-34.
Some questions about "working capital." *Canadian chartered accountant*, v. 66, April 1955, p. 227-30.

ROSS, JULIUS L.

Air force accounting. (Correspondence) *Journal of accountancy*, v. 102, Dec. 1956, p. 23-4.

ROSS, ROBERT B.

Foundations established by individuals. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 115-26.)

ROSS, ROBERT C.

Areas of potential cost reduction—materials handling. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 36-43.)

ROSS, WILLIAM D.

Incremental method of allocating highway costs as a basis for motor vehicle taxation. *National tax journal*, v. 8, June 1955, p. 201-8.

ROSSETTIE, G. F.

Accounting: a tool for production planning. *Cost and management* (Canada), v. 29, Nov. 1955, p. 363-74.

ROSSWELL, CHARLES G.

Budget in the large hospital. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 123-7.)

Use of cost analysis. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 117-21.)

ROTATION OF ACCOUNTANTS AND AUDITORS

See Accountants—Rotation

ROTH, J. L.

Select a number of transactions. *Price Waterhouse review*, v. 1, June 1956, p. 24-9.

ROTHFUSS, DOROTHY J.

Savings and loan auditor. *Woman C.P.A.*, v. 18, Dec. 1955, p. 7.

ROTHSCHILD, RICHARD M.

Case for the declining balance. *Taxes—the tax magazine*, v. 33, July 1955, p. 502-18.

ROTHSCHILD, RICHARD M., AND KIRCHER, PAUL

Projecting capital needs. *Journal of accountancy*, v. 100, Sept. 1955, p. 51-6.

ROTHSCHILD, SIGMUND

Methodology of art appraisal. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 185-202.)

ROTHSCHILD, V. HENRY

Compensation and incentives for executives. (In Lasser, J. K., and Lasser, J. K., tax executive, eds. *Encyclopedia of tax procedures*. 1956. p. 381-404.)

ROTHSCHILD, V. HENRY, joint author

See Lasser, J. K., and Rothschild, V. Henry

ROUND FIGURES

See Cents, Elimination of

ROUTES

See also Delivery costs

American institute of laundering. Machine for route control and service analysis. *American institute of laundering, Service bulletin*, Jan. 1954, no. 456-B.

ROWE, CLAUDE W.

How and where lawyers get practice. Durham, N.C., Judiciary publishing co., c1955. 212p.

ROWE, FREDERICK M.

Price differentials and product differentiation: the issues under the Robinson-Patman act. *Yale law journal*, v. 66, Nov. 1956, p. 1-49.

ROWEN, JAMES R.

Introduction to oil and gas interests. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 19-33.

Tax alternatives of a nonresident alien. *Taxes—the tax magazine*, v. 34, July 1956, p. 465-75.

Taxation of income from timber properties. *Taxes—the tax magazine*, v. 33, May 1955, p. 336-45.

ROWLAND, STANLEY W.

Principles of accounting. ed. 4, rev. by R. Glynne Williams. London, Cassell and co., Ltd., 1950. 586p.

ROWLAND, W. P.

Death and gift duties—Queensland. *Chartered accountants in Australia*, v. 25, Feb. 1955, p. 459-70.

ROWLES, LEONARD B.

Embezzlement controls and other safeguards for savings and loan associations. Baltimore, Md., Fidelity and deposit company of Maryland and American bonding company of Baltimore, c1956. 39p.

ROYAL COMMISSION ON THE TAXATION OF PROFITS AND INCOME

Final report—precis of recommendations. *Accountants journal* (Eng.), v. 47, July 1955, p. 215-17.

Final report; presented to Parliament by command of Her majesty, June 1955. London, Her majesty's stationery office. 487p.

Precis of minority report recommendations. *Accountants journal* (Eng.), v. 47, Sept. 1955, p. 255-6.

Royal commission report. See each issue of the *Accountant* (Eng.), from June 11, 1955 through Sept. 17, 1955.

ROYAL COMMISSION ON THE TAXATION OF PROFITS AND INCOME

Begg, Harry M. Royal commission on the taxation of profits and income—final report. *Accountants' magazine* (Scot.), v. 59, July 1955, p. 392-411; Aug. 1955, p. 468-75.

Bower, Frank. Corporate taxation. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 341-4.

Heaton, James S. Royal commission—remaining major issues. *Accountancy* (Eng.), v. 67, May 1956, p. 179-82.

Hellyar, C. D. Enlightenment on stock-in-trade. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 301-4.

Hellyar, C. D. New view on overseas profits. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 13-15.

Ilersic, A. R. Royal commission's views on corporate taxation. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 347-54.

Ilersic, A. R. Taxation of capital gains. *Accountancy* (Eng.), v. 67, March 1956, p. 91-3.

Ilersic, A. R. U.K. Royal commission report. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 240-52.

Inventory valuation; recommendations from the final report of the Royal commission on the taxation of profits and income. *Canadian chartered accountant*, v. 68, Feb. 1956, p. 97-109.

May, George O. Royal commission on the taxation of profits and income; discussion of 'an achievement of magnitude.' *Accountant* (Eng.), v. 133, Dec. 24, 1955, p. 701-4.

ROYAL COMMISSION ON THE TAXATION OF PROFITS AND INCOME—(Continued)

- More about the Royal commission report. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 297-301.
- Murphy, Mary E. Final report of the British royal commission on taxation. *Tax policy*, v. 22, June-July 1955, p. 3-16.
- Perry, J. Harvey. Summary of U.K. Royal commission report on taxation of profits and income. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 23-9.
- Taxation of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.
- Turner, A. J. What is trading? *Accountancy* (Eng.), v. 67, April 1956, p. 135-9.
- Walker, David. Royal commission and depreciation allowances. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 360-81.
- Wilson, H. A. R. J. Benefits in kind. *Accountancy* (Eng.), v. 66, Dec. 1955, p. 461-3.

ROYALTIES

- Hogg, C. A. L. Royalty on metal mining in Saskatchewan. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 270-6.
- Pennish, John S., and Johnson, Malcolm. Rental and royalty arrangements among controlled taxpayers. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 696-706.)
- Taxable vs. non-taxable exchange: royalty for working interest. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 106-10.
- Transferred allowances and substitute royalties. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 59-82.

ROYSTON, CHARLES W.

- Accounting records for fuel oil dealers. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 880-91.

ROZENTAL, ALEK A.

- Integration of sales and income taxes at the state level. *National tax journal*, v. 9, Dec. 1956, p. 370-7.

RUBBER INDUSTRY**Cost accounting**

- Hackney, Dan A. Cost control in the rubber industry. *Cost and management* (Canada), v. 30, March 1956, p. 86-98.
- Ward, Fred C. Low cost system of industrial accounting. *Office*, v. 43, June 1956, p. 102, 104, 106.

RUBEL, IRA W.

- Advertising agencies. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*, v. 1. 1956. p. 1-33.)
- Hourly rates for advertising services. *Printers' ink*, v. 256, Sept. 21, 1956, p. 21-4, 40-2, 46, 50, 52, 54.
- How much is your agency worth? *Printers' ink*, v. 252, Sept. 23, 1955, p. 24-6.
- Printers' ink study of advertising agency costs and operations. New York, Printers' ink pub. co., inc., c1954. not paged.
- Rubel system of accounting management and office procedures for advertising agencies. 5v. (bound in one loose leaf binder) New York, Printers' ink pub. co., inc., c1955.
- v. 1—Media. 48p.
 - v. 2—Production. 50p.
 - v. 3—Billing and paying. 48p.
 - v. 4—General accounting records. 62p.
 - v. 5—Cost accounting. 48p.

RUBEL system of accounting management and office procedures for advertising agencies. Rubel, Ira W.

RUBENSTEIN, ALBERT H., editor

- Coordination, control, and financing of industrial research; proceedings of the Fifth annual Conference on industrial research, June 1954, with selected papers from the Fourth conference, June 1953; sponsored by the Department of industrial engineering, Columbia university, New York, King's crown press, Columbia university, 1955. 429p.

RUBENSTEIN, BERNARD JOSEPH

- Few federal income tax aspects of selling land—ordinary income vs. long-term capital gain. *Brooklyn law review*, v. 22, Dec. 1955, p. 56-64.

RUBIN, RAYMOND

- "Acquiring entity: individual or corporation; use of 'dummies'; utilizing losses." (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 223-34.)
- Tax consequences of distributions in kind since Godley, Hirshon, and 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 7-15.

RUCKER, ALLEN W.

- "Clocks" for management control. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 68-80.
- Productivity: its meaning, its measurement, its industrial future. *Controller*, v. 23, Aug. 1955, p. 373-6.

RUCKS, JOSEPH G.

- Effect of the new internal revenue code on partnership agreements. *Oklahoma law review*, v. 8, Aug. 1955, p. 331-40.

RUDELL, RICHARD

- Records of government and business. *Municipal finance*, v. 28, Aug. 1955, p. 10-15.

RUDDOCK, MALCOLM I.

- Organization and activities of a trade association. *American trade association executives journal*, v. 7, July 1955, p. 43-7, 50-1, 53, 55.

RUDELL, ALLAN L.

- Planned profits for the factory. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 940-6.

RUDICK, HARRY J.

- Compensation of executives under the 1954 code. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 7-29.
- Effect of the corporate income tax on management policies. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 632-49.)
- Howard law journal*, v. 2, June 1956, p. 232-53.
- Executives' compensation, including stock option arrangements under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 655-734.)
- Introduction to problems in stock options and deferred compensation. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1047-52.)
- 1954 Code helps foreign corporations caught in personal holding company tax. *Journal of taxation*, v. 4, May 1956, p. 318.
- Property owned in joint tenancy and tenancy by the entirety. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 179-209.)

RUDICK, HARRY J., AND WENDER, IRA T.

- Federal income taxation. *New York university law review*, v. 31, March 1956, p. 435-61.

RUDY, STEPHEN J.

- Patent asset evaluation; a proposed method for the evaluation of patent assets in industrial management operations. Yonkers, N.Y., The author, c1955. 42 mimeo. pages. (A thesis submitted to the department of industrial engineering, Columbia University) *Journal of the Patent office society*, v. 37, Aug. 1955, p. 571-607.

RUGGLES, NANCY D., joint author

- See Ruggles, Richard and Ruggles, Nancy D.

RUGGLES, RICHARD AND RUGGLES, NANCY D.

- National income accounts and income analysis. ed. 2. New York, McGraw-Hill book co., inc., 1956. 452p.

RUGS

- See Carpets, rugs, etc.

RUHE, MERRILL S.

Electronic accounting—evolution not revolution. *Internal auditor*. v. 12, June 1955, p. 17-22.

RULE X-13A-13

Rappaport, Louis H., editor. Adoption of semi-annual report. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, Aug. 1955, p. 490-1.

RULE X-15D-13

Rappaport, Louis H., editor. Adoption of semi-annual report. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, Aug. 1955, p. 490-1.

RULES of practice. United States. Securities and exchange commission.

RULES of practice before the Tax court of the United States. United States. Tax court.

RULES on depreciation. Reno, Edwin S.

RULING principles of utility regulation—rate of return. Public utilities reports, inc.

RUMPF, HOWARD A.

Taxation. ed. 3. New York, Prentice-Hall, inc., c1955. 141p. (This is Chapter 9 of Miller, Herbert E., ed. *C.P.A. review manual*. 1951, 1956.)

RURAL ELECTRIFICATION ADMINISTRATION
See United States. Rural electrification administration

RUSH, BURTON

Charts; when to use them, what kind to use, how to avoid mis-use. *Management methods*, v. 9, March 1956, p. 13-17.

RUSHTON, JAMES H.

Pricing to maximize return on investment. *Controller*, v. 23, March 1955, p. 107-12.

RUSLANDER, S. LEO

Humor in income tax cases. (Condensed from *University of Pittsburgh law review*, Spring 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 44-52. *National public accountant*, v. 5, Oct. 1955, p. 3-6.

RUSSELL, W. G. A.

Making the best use of the accountant. *Accountant* (Eng.), v. 132, May 7, 1955, p. 509-13.
Valuation of stock and work in progress. London, Society of incorporated accountants, September 1955. 27p.

RUSSELL SAGE FOUNDATION

Andrews, F. Emerson. Philanthropic foundations. New York, Russell Sage foundation, 1956. 459p.

RUSSIA

See Union of Soviet Socialist Republics

RUTGERS UNIVERSITY. INSTITUTE OF MANAGEMENT AND LABOR RELATIONS

Benefit plans in collective bargaining; seventh annual Labor-management conference. New Brunswick, N.J., Rutgers university, April 26, 1955. 93p.

RUTKIN v. U. S.

Gelfand, Sidney. "Wilcox" or "Rutkin"—is the fog lifting? *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 109-14.

RUTLEDGE, C. J.

Effective planning. *Hadley service bulletin*, Dec. 1956, p. 3.

RYAN, JAMES A.

Improving the engineering load factor of property records. (In American society of appraisers. 1955-1956 *Appraisal and valuation manual*. c1956. p. 119-26.)

RYAN, JOHN

Accountant in practice and industry—his faults and his failings. (Address given to the Summer school of the Institute of chartered accountants of Scotland, June 1955) *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 538-58.

RYAN, LOUIS A.

Organizing an office to handle management services. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 type-written pages.

RYAN, W. J., joint author

See Dewey, Robert M., and Ryan, W. J.

RYAN, WILLIAM J.

Income tax deductions for personal casualty losses. (Editorial notes) *George Washington law review*, v. 24, Oct. 1955, p. 135-45.

RYAN (JUDGE)

Levy, Saul. C.I.T. case. *Journal of accountancy*, v. 100, Oct. 1955, p. 31-42.

RYDBECK, V. A.

Budget—measure of success. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 269-79.

S. 2054

United States. Securities and exchange commission. Report of the Securities and exchange commission on S. 2054 to the Committee on banking and currency, United States senate, May 17, 1956. Washington, D.C., Government printing office, 1956. 21p.

United States. Securities and exchange commission. Report on S. 2054 to the Committee on banking and currency, United States senate, May 25, 1956. Washington, D.C., Government printing office, 1956. 22p.

S. 2369

United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.

S. 2480

United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.

S. 3199

United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.

S. 3362

United States. Senate. Committee on government operations. Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362, S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.

S. 3897

Budget and accounting act. (News report) *Journal of accountancy*, v. 102, Sept. 1956, p. 16.
 Federal accounting bill. (News report) *Journal of accountancy*, v. 102, July 1956, p. 5.
 Morey, Lloyd. New federal accounting law; and comment by J. Harold Stewart. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.

SEC accounting practice and procedure. Rappaport, Louis H.

SMU SCHOOL OF LAW

Southwestern legal foundation. Proceedings of the sixth annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, January 19-21, 1955. Albany, N.Y., Matthew Bender and co., 1955. 620p.
 Southwestern legal foundation. Proceedings of the seventh annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, February 1-3, 1956. Albany, N.Y., Matthew Bender and co., 1956. 787p.

SUB PLANS

Backman, Jules. High costs of liberalizing SUB plans. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 69-75.

SABBATICAL LEAVE

Dickens, Robert L. Sabbatical year in public accounting. *Accounting review*, v. 31, Oct. 1956, p. 617-20.

SABIN, WILLIAM I.

Non-restricted employee stock option—an executive's delight. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 179-90.

SACKENOFF, DONALD M.

Appraisal of statistical auditing techniques. *Accounting forum*, v. 27, May 1956, p. 15-18.

SADAGOPAN, K.

Prospects for the profession. *Chartered accountant (India)*, v. 4, Jan. 1956, p. 264-6.

SADAUSKAS, WALLACE B.

Manual of business forms. New York, Office publications company, c1955. 194p. (Bound in *Office*, May 1955, Part 2)

SAFANE, MILTON D.

Leased vs. purchased transportation equipment—tax considerations. *New York certified public accountant*, v. 26, June 1956, p. 351-5.

SAFE DEPOSIT DEPARTMENTS

See Banks and banking, Safe deposit departments

SAGER, WILLIAM H.

Application of doctrine of equitable conversion to inheritance taxation. *Trusts and estates*, v. 95, Feb. 1956, p. 120-1.
 Brief history of inheritance taxation. *Virginia accountant*, v. 8, Jan. 1955, p. 13-18.

SAILLANT, ELENA R.

Influence of Philippine government on accounting. *Woman C.P.A.*, v. 18, Feb. 1956, p. 17.

ST. GEORGE, LIVINGSTON G.

Dissent on tax policy. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 25.

ST. JOHN, JOHN B.

Financing a pension plan. (In Bureau of national affairs. *Pensions and profit sharing*. ed. 2. c1956. p. 81-140.)

ST. LOUIS (CITY OF). EDUCATION, BOARD OF

Manual—auditing department, Thor W. Bruce, auditor. Issued January 1949, rev. and enl., August 1954. St. Louis, Mo., Board of education. 146p.

SALARIES

See Wages, fees, salaries, etc.

SALARY CONTINUATION PLANS

See Wages, fees, salaries, etc.—Wage continuation plans

SALARY data on "white collar" workers. Commerce clearing house, inc.

SALARY tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. United States. Labor, Department of. Wage and hour and public contracts divisions.

SALE AND LEASE-BACK

See also Real estate

Eolis, Miriam I. R. Leasebacks. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1188-92.)

Friedman, Morris R. Lease or purchase of equipment: sale and leaseback. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1427-66.)

Glickman, Louis J. When is sale and lease-back profitable? *Hadley service bulletin*, Dec. 1955, p. 2-3.

Greenfield, Bruce H. Real estate financing: boot-strap, sale and lease back, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 411-32.)

Koontz, Dudley R. Reviewing the sale and lease-back. *Buildings*, v. 56, March 1956, p. 32-3.

Lasser, J. K., tax institute. Sales and leasebacks. (In *its Lasser's tax planning for real estate*. 1955. p. 279-89.)

Lasser, J. K., tax institute and Cunnion, John D. Sale—leaseback. (In *their J. K. Lasser's treasury of tax saving ideas*. c1956. p. 113-16.)

Lease-back frees operating capital. *Nation's business*, v. 44, July 1956, p. 34-5, 48.

Lynch, William B. Trusts: the transfer and lease-back device. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 181-91.

McHugh, Glenn and Holding, Hunter. Purchase and leaseback—another investment field for life insurance companies. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 293-306.

Pollock, T. Hartley. General outline of tax considerations in sales decisions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 919-33.)

Webster, Martin H. Transfers to trusts with leasebacks—drafting and other suggestions for the trust and lease agreements. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 319-58.)

Wiener, Robert A. Real estate incident to the operation of a business, leasing versus ownership, particular uses. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 195-204.)

SALE OF A BUSINESS

See Buying and selling a business

Taxation, United States—Purchases and sales

SALE of practice. Wiseman, John.

SALES AND SELLING

Adams, Henry A. Costs for the salesman and purchasing agent. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1144-8.

SALES AND SELLING—(Continued)

- Davies, Maurice B. T. Auditing sales operations. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 27-34.)
- Evaluating sales audit methods. *Retail control*, v. 24, Sept. 1955, p. 60-86.
- Fields, David S. Sales mixture control. *Controller*, v. 23, May 1955, p. 219-20.
- Freeman, E. Stewart. Measuring sales, gross assets and invested capital and comparing them to profits. *Controller*, v. 23, Feb. 1955, p. 59-62.
- Gleason, Charles H. Sales statistics and inventory control—a manual method. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1689-98.
- Gould, J. D. Interpretation and use of selling and distribution costs. *Cost accountant* (Eng.), v. 33, Feb. 1955, p. 301-11.
- Kempster, John H. How we project our capital needs in relationship to sales. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1080-91.
- Kitendough, George H. Sales management and taxes. (In American management association. *Management and taxes*. c1956. p. 46-60.)
- Kitendough, George H. When sales department is tax conscious careful planning can save a lot of money. *Journal of taxation*, v. 5, Oct. 1956, p. 202-5.
- Neuner, John J. W., and Neuner, Ulrich J. Systems installations for sales transactions. (In their *Accounting systems*. ed. 2. 1955. p. 279-304.)
- Patard, A. G. Sales incentives aligned to company objectives. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 204-10.
- Sales and other revenues. (In *Accountants' handbook*. ed. 4. 1956. Sec. 5. p. 1-67.)
- Sawyer, Wilford D. Accounting as a tool for sales management. *Woman C.P.A.*, v. 18, April 1956, p. 16-18.

SALES BUDGETS

See Budgets, Business—Sales

SALES TAX

See Taxation, United States—Sales and use

SALES tax. (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference*, November 7-8, 1955. p. 231-90.)

SALESMEN

See also Wages, fees, salaries, etc.—Salesmen

- Adams, Henry A. Costs for the salesman and purchasing agent. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1144-8.
- Davis, Kenneth R. Are your salesmen overpaid? the need for analyzing levels of compensation. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.
- Davis, Kenneth R. Are your salesmen paid too much? *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 52-60.
- How should you pay your salesmen? *National real estate and building journal*, v. 56, April 1955, p. 52-3.
- Mandell, Milton M. Company guide to the selection of salesmen. New York, American management association, c1955. 161p. (*Research report no. 24*)
- National cash register company. How much a salesperson should sell. (In its *Expenses in retail businesses*. (1955). p. 20, 21.)
- National industrial conference board. Executives report how they stimulate salesmen to better selling. *Conference board business record*, v. 11, Dec. 1954, p. 493-501.
- National paper trade association, inc. Manual of accounting and costing for the paper distributing trade, including a section on the compensating of outside salesmen. ed. 4. New York, National paper trade association, inc., July 1955. 29p.
- Ohio valley retail controllers' association. Salespeople's payroll method; a survey. *Retail control*, v. 24, Nov. 1955, p. 30-40.
- Topp, C. F. Talking sense about incentives—salespeople's incentives. *Retail control*, v. 25, Sept. 1956, p. 72-8.

Taxation

- Bowen, Clark E. Salesmen and taxes. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 87-94.
- Bowen, Clark E. Tax problems of salesmen. *Taxes—the tax magazine*, v. 34, March 1956, p. 179-86.
- Gornick, Alan L. 1954 internal revenue code: sick pay, meals, lodging, salesmen's expenses. *American bar association journal*, v. 41, July 1955, p. 612-15.
- Hughes, Abner E. Miscellaneous changes under the Revenue act of 1954—head of household; business expenses of outside salesmen; retirement income credit. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 135-46.)

SALESMEN'S CARS

See Automobile operation

SALMAN, PHILLIPS C.

Is your suggestion system making money? *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 841-5.

SALTER, W. J.

Shares of "no par value." *Chartered accountant in Australia*, v. 25, Nov. 1954, p. 301-5.

SALTONSTALL, ROBERT

Who's who in personnel administration. *Harvard business review*, v. 33, July-Aug. 1955, p. 75-83.

SALVADOR

United nations. El Salvador. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 67-71.)

SALVAGE

See also Scrap, waste, etc.

- Used material and equipment
- Smith, Harold O. Organizing for disposition of surplus materials. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 29-39.

SAMARATUNGA, S.

Streamlining the balance sheet. *Ceylon accountancy journal*, v. 1, July 1956, p. 15-23.

SAMMOND, FREDERIC

- Agreement for a law partnership. *Wisconsin bar bulletin*, v. 29, Aug. 1956, p. 11-20.
- Marital deduction—use and form of the marital bequest. (Condensed from *Marquette law review*, Winter 1954-1955) *Monthly digest of tax articles*, v. 5, May 1955, p. 1-10.

SAMPLES**Accounting**

- Lyon, George C. Accounting for promotion when samples are salable. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 211-18.

SAMPLING

See Testing and sampling

SAMPLING inspection tables—single and double sampling. Dodge, Harold F., and Romig, Harry G.

SAMPLING techniques. Cochran, William G.

SAMS, FRANCIS W.

- Control of closely held family corporations through charitable foundations. *American bar association journal*, v. 42, March 1956, p. 278-9.
- 1954 revenue code: some corporate division problems. *American bar association journal*, v. 42, Oct. 1956, p. 946-8, 980.

SANCHEZ, ANTONIO

Need for professional ethics. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 206-8.

SANCHEZ, CONRADO V.

Accounting records and accountant's testimony as evidence in court. *Accountants journal* (P.I.), v. 5, Dec. 1955, p. 245-8.

SANCHEZ y GARCIA, ROGELIO

Industria del aire acondicionado; tesis en su examen profesional de contador publico y auditor. Mexico, D.F., Instituto politecnico nacional, 1955. 124p.

SANDAGE, C. H., AND BERNSTEIN, S. R.

University of Illinois and Advertising age jointly sponsor study of advertising as per cent of sales. Chicago, Ill., Advertising age, c1956. folder.

SANDERS, D. H.

Question on Herrick's article with Anson Herrick's answer. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 24.

SANDSTROM, K. G. A.

Survey of Swedish taxes on income and capital. Stockholm, Swedish institute of foreign law, 1954. 76p.

SANDWICH SHOPS

Garfunkel, Louis X. Sandwich shops, drive-ins and diners; how to start and operate them successfully. New York, Greenberg: Publisher, c1955. 262p.

SANEKOFF, ROBERT

Electronics in integrated data processing. *Journal of machine accounting systems and management*, v. 7, March 1956, p. 9, 30.

SANITARIUMS

See Hospitals
Institutions

SARABIA, ANTONIO ROSAS

See Rosas-Sarabia, Antonio

SARGENT, D. A.

When and how to use multiple entities. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 159-76.)

SARGENT, J. G.

Management accounting for coal mining. *South African accountant*, v. 2, June 1955, p. 59-67.

SARGENT AND COMPANY

American accounting association. Sargent and company. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 145-79.)

SARNER, LEONARD

Compulsory testimony and production of books and records in tax audits. *Practical lawyer*, v. 1, May 1955, p. 30-40.

SAUBER, RALPH W.

Management appraises direct costing—a play. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 459-72.

SAUNDERS, B. W.

Relating materials-handling costs to over-all production costs. *Mechanical engineering*, v. 78, May 1956, p. 419-22.

SAUSAGE MANUFACTURERS

See Meat products

SAVAGE, CHARLES L., joint author

See Seghers, Paul D., and Savage, Charles L.

SAVAGE, E. F.

Internal control and the auditor. *Accountants' journal* (N.Z.), v. 33, June 1955, p. 362-8.

SAVAGE, TOY D., JR.

Tax problems in connection with life insurance. *Virginia accountant*, v. 9, Oct. 1955, p. 4-12.

SAVING income taxes by short term trusts. Olson, Reuel L., and Gradishar, R. L.**SAVINGS AND LOAN ASSOCIATIONS**

See Building and loan and savings associations

SAVINGS AND THRIFT PLANS

Lasser, J. K., tax institute and Cunnion, John D. Thrift plans. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 50-1.)

SAVINGS BANKS

See Banks and banking, Savings banks

SAW MILLS

See Lumber manufacturers

SAWIN, H. S.

Controlling costs through responsibility reporting. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 285-93.)

Cost tool—responsibility reporting. *American gas association monthly*, v. 38, July-Aug. 1956, p. 29-30, 52.

SAWYER, MAXWELL D.

Analysis of statements from companies accounting on a completed contract basis. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 227-8.

SAWYER, WILFORD D.

Accounting as a tool for sales management. *Woman C.P.A.*, v. 18, April 1956, p. 16-18.

SAXE, EMANUEL, joint author

See Tunick, Stanley B., and Saxe, Emanuel

SAXE, MARTIN AND KEIGWIN, LLOYD D.

Practical solution for problems arising from state taxation of interstate commerce. *Journal of taxation*, v. 3, Oct. 1955, p. 233-5.

SCALE of fees. Institute of chartered accountants in Australia.**SCARBOROUGH, J. J.**

Tax exempt organizations. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 80-4.)

SCARBOROUGH, JAMES B.

Numerical mathematical analysis. Baltimore, Md., Johns Hopkins press, 1955. 554p.

SCHACHTSCHNEIDER, HERBERT

Branch store accounting. *Retail control*, v. 25, Oct. 1956, p. 134-41.

SCHALLER, HOWARD G.

Federal grants-in-aid and differences in state per capita incomes, 1929, 1939, and 1949. *National tax journal*, v. 8, Sept. 1955, p. 287-99.

SCHAN, W. A.

Corporate taxation in Massachusetts. *Tax executive*, v. 8, July 1956, p. 49-54.

SCHAPIRO, DONALD, joint author

See Lewis, James B., and Schapiro, Donald

SCHARF, CHARLES A., joint author

See Swartz, Paul Edgar and Scharf, Charles A.

SCHARFF, A. KARL, joint author

See McCullough, John and Scharff, A. Karl

SCHARFF, MAURICE R.

Depreciation and retirement of amortization of debt practices by publicly owned utilities. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 245-53.)

Depreciation studies. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 14-20.)

SCHARFF, MAURICE R.—(Continued)

What the courts and commission said about depreciation in 1951. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 290-302.)

SCHAEFFER, DAVID

Corporation and the corporate officer as a defendant. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)

SCHAEFFER, WALTER F.

Reciprocity in the taxation of interstate trucks. *National tax journal*, v. 9, March 1956, p. 75-83.

SCHIED, WILLIAM F., JR.

Mahon, James J., Jr., editor. New code changes provision on life insurance proceeds. (Tax clinic) *Journal of accountancy*, v. 99, Feb. 1955, p. 82.

SCHULLENBERG, T. R.

Modern archives principles and techniques. Chicago, Ill., University of Chicago press, c1956. 247p.

SCHUEBLE, PHILIP A., JR.

How to figure equipment replacement. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 81-94.

SCHIFF, MICHAEL

Clerical cost control in the payroll department—a case study. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1381-9.
Operations research and the controller. *Controller*, v. 24, Nov. 1956, p. 522-4.

SCHIFF, MICHAEL, joint author

See Longman, Donald R., and Schiff, Michael

SCHILLER, MELVIN D.

Florida taxation. *Miami law quarterly*, v. 10, Winter-Spring 1956, p. 247-55.

SCHIML, S. J.

Allocation of taxes to utility departments in combination utility companies. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 622-6.)

SCHIRESON, BERT D.

Towards a new accounting. *California certified public accountant*, v. 24, Nov. 1956, p. 37-41.

SCHLAFFER, ALEX, joint author

See Stock, Leon O., and Schlaffer, Alex

SCHLATTER, WILLIAM J.

Cost accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 383-465.)
Questions and answers to November 1954 economics examination. *Michigan C.P.A.*, Feb.-March 1955, p. 13-21.

SCHLESINGER, M. R.

When and how to use the new statutory custodian for gifts to minors. *Journal of taxation*, v. 5, Nov. 1956, p. 263-4.

SCHLESINGER, NORMAN E.

Mortgage foreclosures by savings institutions. *Taxes—the tax magazine*, v. 33, March 1955, p. 221-4.
Problems of operating large structures. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 279-98.)

SCHLOSSER, C. J.

Experiences under the Illinois municipal auditing law. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 45-8.

SCHLOSSER, JACK

Significant income tax rulings and decisions of 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 106-18.
Travel and entertainment expense. *New York certified public accountant*, v. 26, Dec. 1956, p. 719-23.

SCHLOTTMAN, E. E., joint author

See Hea, Wayne and Schlottman, E. E.

SCHMALZRIED, MARVIN E.

Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 37-8.)

SCHMIDLEIN, E. J., JR.

Education: ends and means. (Correspondence) *Journal of accountancy*, v. 101, May 1956, p. 21.

SCHMIDT, LAJOS, joint author

See Hightower, Dwight and Schmidt, Lajos

SCHMITT, DANIEL

Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 11-12.)

SCHMUS, ELMER E.

Ratios of the installment sales finance and small loan companies. Chicago, Ill., First national bank of Chicago, June 1955. 27p.

SCHNEIDER, HENRY

Aliens and the United States income tax—1956. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 583-612.
1954 code limits conduit principle in taxing non-resident-alien trust beneficiary. *Journal of taxation*, v. 2, Jan. 1955, p. 32-3.

SCHOELLER, V. DONALD

Automation without a heavy investment in equipment. *Auditgram*, v. 32, May 1956, p. 10-17.
Work simplification—a tool of management. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 37-42.)

SCHOFIELD, JOSEPH J.

"Anti-chance factor" in business. *Controller*, v. 24, June 1956, p. 269-72, 290.

SCHOLARSHIPS

See Awards, prizes, and contests

SCHOOL business management handbook. New York (state). University.**SCHOOL DISTRICTS**

See Schools, colleges, etc., Public

SCHOOL LUNCHES

New York (state). University. School lunch. (In its *School business management handbook*. vol. 8. 1955.)

SCHOOLS, COLLEGES, ETC.

American council on education. College and university business administration; compiled by the National committee on the preparation of a manual on college and university business administration. vol. 2. Washington, D.C., American council on education, 1955. 267p.
Association of college and university housing officers. Building, operating and evaluating a residence hall; seventh annual conference July 31-Aug. 3, 1955. Ames, Iowa, Iowa state college. 112p.
Bell, S. Alexander. Value of college. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.
Delta sigma pi. Fifteenth biennial survey of universities offering an organized curriculum in commerce and business administration. Oxford, Ohio, Delta sigma pi. chart.
Delta sigma pi. Fourteenth biennial survey of universities offering an organized curriculum in commerce and business administration. Chicago, Ill., Delta sigma pi. 1p.
Freeman, Roger A. Challenge of federal school building aid. *Tax review*, v. 16, May 1955, p. 19-25.

SCHOOLS, COLLEGES, ETC.—(Continued)

- Graham, Willard J. How can the colleges serve the profession? *Journal of accountancy*, v. 101, Feb. 1956, p. 45-50.
- Larke, Alfred G. How corporations aid education. *Dun's review and modern industry*, v. 65, May 1955, p. 47-8, 52.
- Lawrence, Charles. Suggested program for cooperation between educational institutions and small practitioners. *Accounting review*, v. 30, Oct. 1955, p. 645-50.
- Lovejoy, Clarence E. Lovejoy's college guide; a complete reference book to 2,189 American colleges and universities for use by students, parents, teachers, churches, youth agencies, and guidance counselors, 1956-1957, ed. 4, rev. New York, Simon and Schuster, c1956. 266p.
- New York state society of certified public accountants. Committee on history. City college of New York: a history of beginnings. *New York certified public accountant*, v. 26, Nov. 1956, p. 663-70.
- Prentice-Hall, inc. What to consider in making corporate gifts to educational institutions. New York, Prentice-Hall, inc., c1955. not paged.
- Puffer, Claude E. College accounting and auditing requirements for accreditation. *New York certified public accountant*, v. 25, July 1955, p. 400-5.
- Sidebotham, Roy. Universities and the accountancy profession. *Accountants journal* (Eng.), v. 48, April 1956, p. 101-2.
- Smith, C. Aubrey. Next step—a professional school of accounting. *Accounting review*, v. 31, Oct. 1956, p. 565-72.
- United States. Health, education, and welfare, Department of. Common core of state educational information, compiled by Paul L. Reason, Emery M. Foster, and Robert F. Will. Washington, D.C., Government printing office, 1953. 116p. (*State educational records and reports series: Handbook 1, Bulletin 1953, No. 8*)
- United States. Health, education, and welfare, Department of. Earned degrees conferred by higher educational institutions 1954-1955. Washington, D.C., Government printing office, 1956. 138p.

Accounting

- Educational institutions. (In *Accountants' handbook*, ed. 4. 1956. Sec. 25, p. 58-74.)
- Feyerharm, Robert W. Budgetary accounting procedures and accounting forms for small colleges and universities. *Accounting review*, v. 30, Jan. 1955, p. 80-5.
- Foster, Chandler H. Applying investment trust accounting to the pooled funds of the college. *College and university business*, v. 21, Nov. 1956, p. 47-8.
- Funkhouser, Robert D. Application of investment trust accounting to consolidated endowment funds. (Paper presented at the Eastern association of college and university business officers, November 29, 1953) 21 mimeo. pages.
- Loichinger, Wilma H. Institutional accounting in an educational institution. *Woman C.P.A.*, v. 17, Feb. 1955, p. 4-6, 13.
- Mikesell, R. M. Institutional accounting: educational institutions. (In his *Governmental accounting*, rev. ed. 1956. p. 531-72.)
- Morey, Lloyd. Reporting for universities. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 17-18, 20.
- Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)
- Puffer, Claude E. College accounting and auditing requirements for accreditation. *New York certified public accountant*, v. 25, July 1955, p. 400-5.
- Radell, Neva Henrietta. Accounting for the school lunch operated under the federal school lunch program; a case with laboratory problems. New York, Ahrens publishing co., c1952. 22 mimeo. pages plus workbook forms.
- Tenner, Irving. Accounting for colleges and universities. (In his *Municipal and governmental accounting*, ed. 3. 1955. p. 336-55.)

Tenner, Irving. Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*, ed. 2. 1956. p. 231-316.)

Auditing

- Puffer, Claude E. College accounting and auditing requirements for accreditation. *New York certified public accountant*, v. 25, July 1955, p. 400-5.

Budgeting

- Feyerharm, Robert W. Budgetary accounting procedures and accounting forms for small colleges and universities. *Accounting review*, v. 30, Jan. 1955, p. 80-5.

Finance

- Higher education under stress. *Annals of the American academy of political and social science*, v. 301, Sept. 1955.
- Municipal finance officers association of the United States and Canada. Special authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Howard B. Dine. Chicago, Ill., Municipal finance officers association, October 16, 1954. 8p. (*Special bulletin 1954J*)
- Tax institute, inc. Financing education in the public schools; symposium conducted by the Tax institute, November 3-4, 1955. Princeton, N.J., Tax institute, inc. 1956. 183p.

Internal control

- Graydon, Frank D. Internal control in small offices. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 17-25.)

Purchasing

- New York (state). University. Purchases and stores. (In its *School business management handbook*, vol. 5. 1955.)

Reports and statements

- Harvard university. Financial report to the Board of overseers of Harvard college for the fiscal year 1954-55. Cambridge, Mass., Harvard university. 367p.
- Same, 1955-56. 112p.
- Michigan, University of. Financial report for the year ended June 30, 1955. Ann Arbor, Mich., University of Michigan, 1955. 28p.
- Morey, Lloyd. Reporting for universities. (Correspondence) *Journal of accountancy*, v. 102, July 1956, p. 17-18, 20.
- New York (city). Board of higher education. Financial report for the year ended June 30, 1955. New York, Board of higher education. 158p.
- Same, 1956. 161p.

Taxation

- Nevitt, Peter K. Tax aspects of gifts to college fraternities. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 754-8.

SCHOOLS, COLLEGES, ETC., LAW

- Mechem, John Leland. Is Siwash a good law school? a frank discussion of law school problems. *American bar association journal*, v. 41, April 1955, p. 321-3.
- Parker, Reginald. Good law school: pipedreams of a lawyer from two continents. *American bar association journal*, v. 42, Dec. 1956, p. 1123-7.
- Stevens, George Neff. Legal education for practice: what the law schools can do and are doing. *American bar association journal*, v. 40, March 1954, p. 211-14.

SCHOOLS, COLLEGES, ETC., PUBLIC

- Connecticut public expenditure council. Local public school expenses and state aid in Connecticut including data for the school year 1954-1955. Hartford, Conn., Connecticut public expenditure council, January 1956. 33p.
- New York (state). University. School business management handbook. 9 vols. Albany, N.Y., State education department, 1955.

SCHOOLS, COLLEGES, ETC., PUBLIC—(Continued)

- v. 1—Responsibility. 83p.
- v. 2—Insurance. 96p.
- v. 3—Budget. 212p.
- v. 4—Accounting and reporting. 14p.
- v. 5—Purchases and stores. 88p.
- v. 6—Transportation. 128p.
- v. 7—Operation and maintenance. 116p.
- v. 8—School lunch. 134p.
- v. 10—Personnel management in public schools. 80p.

Newsom, Earl, and company. Need for better schools; a public service project for accountants. New York, Earl Newsom and co., August 25, 1955. 9 typewritten pages.

Tax institute, inc. Financing education in the public schools; symposium conducted by the Tax institute, November 3-4, 1955. Princeton, N.J., Tax institute, inc., 1956. 183p.

Accounting

King, Lee Kipling. Accounting procedures for Oregon schools. *Oregon education*, v. 30, March 1956, p. 10-11, 38.

Michigan. Superintendent of public instruction. Finance accounting for Michigan school districts—a manual of instructions. Lansing, Mich., Superintendent of public instruction, 1950. 55p. (*Bulletin no. 1022*)

Minnesota. Education, Department of. Manual of instructions for uniform financial accounting for Minnesota school districts. 1952 revision. St. Paul, Minn., Department of education, April 1952. 252p.

New York (state). University. Accounting and reporting. (In its *School business management handbook*, vol. 4. 1955.)

Painter, Richard P. Program for payroll record keeping in the small high school. *Balance sheet* (South-western publishing company), v. 37, April 1956, p. 347-8.

United States. Health, education, and welfare, Department of. Finances of operating public elementary, secondary, adult, and community college programs of education. (In its *Common core of state educational information*. 1953. p. 54-82.)

Auditing

California. Finance, Department of. Audits division. Content of audit reports on examinations of the books and records of California school districts. Sacramento, Calif., Audits division, Department of finance, April 30, 1956. 7p. and exhibits.

California. Finance, Department of. Audits division. Selected list of audit procedures applicable to examinations of California school districts (to be used as a guide or check list in planning programs for particular situations). Sacramento, Calif., Audits division, Department of finance, revised April 30, 1956. various paging.

McLachlan, Eric. Review of school district audit program. *California certified public accountant*, v. 24, Aug. 1956, p. 25-8.

Michigan. Superintendent of public instruction. Program for audit of financial records of Michigan school districts. Lansing, Mich., Superintendent of public instruction, 1954. 18p.

St. Louis (City of). Education, Board of. Manual—auditing department, Thor W. Bruce, auditor. Issued January 1949, rev. and enl., August 1954. St. Louis, Mo., Board of education. 146p.

Budgeting

New York (state). University. Budget. (In its *School business management handbook*, vol. 3. 1955.)

Finance

United States. Health, education, and welfare, Department of. Finances for operating public elementary, secondary, adult, and community college programs of education. (In its *Common core of state educational information*. 1953. p. 54-78.)

SCHOOLS, COLLEGES, ETC., STATE**Cost accounting**

Vermont. Auditor of accounts and Department of institutions. Manual for cost accounting procedure for Vermont state institutions. Montpelier, Vt., Auditor of accounts (1955). 12p.

SCHOONOVER, ROBERT N.

Adapting the standard chart of accounts to smaller papers. *Newspaper controller*, v. 9, Aug. 1956, p. 4, 8.

SCHORR, LEOPOLD

Miscellaneous problems on acquisition—timing, rentals, expenses of acquisition. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 267-78.)

What is a debenture for stamp tax purposes? (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 847-57.)

SCHREIBER, IRVING

Major differences between tax accounting and accepted commercial accounting practices. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 237-49.)

SCHREIBER, IRVING, joint author

See Greisman, Bernard H., and Schreiber, Irving

SCHREIBER, LOUIS

Tax aspects of employee compensation plans. (In American management association. *Management and taxes*. c1956. p. 61-74.)

SCHROEDEL, E. C.

Punched-card accounting applications in hospitals. (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1955*. p. 183-6.) (In Indiana university school of business and American association of hospital accountants. *Proceedings, July 1956*. p. 77-90.)

SCHROEDER, HENRY C.

Some aspects of the administration of the Michigan intangible tax act. *Michigan C.P.A.*, v. 8, Nov. 1956, p. 1, 12-15.

SCHULSINGER, GERALD G.

General accounting office: two glimpses. University, Ala., University of Alabama press, c1956. 80p. (*Inter-university case program no. 35*)

SCHULTE, C. E.

How to design a chart of accounts. Chicago, Ill., Accounting systems research institute. (Same as: Illustrative master chart of accounts for manufacturing companies)

SCHULTZ, JOHN M.

Planning capital expenditures for future earnings. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 918-24.

SCHULTZ, ROBERT E.

Life insurance housing projects. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 154p.

SCHUMANN, ROBERT J.

Accounting for future profits. *Auditgram*, v. 32, June 1956, p. 11, 14, 16-17.

SCHUSTER, FRANCIS J.

Fuel oil budgets and credit policies; presented at Fuel oil clinic, American petroleum institute, St. Louis, May 24, 1955. 5 typewritten pages.

SCHWANHAUSSER, EDWIN J.

Fagerberg, Dixon, Jr., editor. Some insight into the eternal personnel problem. (Practitioners forum) *Journal of accountancy*, v. 102, Aug. 1956, p. 83-4, 86.

SCHWARTEN, JOHN H., JR.

Converting a loss division into a profitable operation. *Controller*, v. 23, July 1955, p. 323-5.

SCHWARTZ, CHARLES F., AND GRAHAM, ROBERT E., JR.

Personal income by states, 1929-54. *Survey of current business*, v. 35, Sept. 1955, p. 12-22.

SCHWARTZ, CHARLES M.

Budgets: their function and structure. *Transcript*, v. 13, May 1956, p. 1, 6, 8.

SCHWARTZ, JOSEPH J.

Mahon, James J., Jr., editor. Dangers in new collapsible corporation provisions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 90-1.

SCHWARTZ, JOSEPH J., AND MEYERS, WILLIAM

Depreciation for the farmer. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 111-14.

SCHWARTZ, NATHANIEL AND ZIMMERMAN, RICHARD G.

Industry outdid itself in 1954. *Super market merchandising*, v. 20, July 1955, p. 27-33.

SCHWERTZ, JULES A.

Establishing policy for financial copy. *Controller*, v. 24, May 1956, p. 222-3, 240.

SCIENCE and engineering in American industry.

United States. Labor, Department of.

SCIENTIFIC inventory control.

Welch, W. Evert.

SCOLES, EUGENE F.

Apportionment of federal estate taxes and conflict of laws. *Columbia law review*, v. 55, March 1955, p. 261-310.

Conflict of laws and elections in administration of decedents' estates. *Indiana law journal*, v. 30, Spring 1955, p. 293-310.

SCOPE for electronic computers in the office.

Office management association.

SCOTT, FRANK C.

Strange case of Commissioner v. Linde. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 675-83.

SCOTT, J. A.

Balance and bottlenecks. *Accounting research* (Eng.), v. 7, April 1956, p. 135-40.

SCOTT, JOHN P.

Government accountants. (Correspondence) *Journal of accountancy*, v. 101, April 1956, p. 24, 26.

SCOTT, JOHN R.

Financial and tax aspects of oil and gas trades. (In Tulane university, 1956 *Tulane tax institute*. c1956, p. 386-403.)

SCOTT, JOHN W.

Herz, Theodore, editor. Government auditing needs. *Journal of accountancy*, v. 101, May 1956, p. 40-53.

SCOTT, MAURICE W.

New Illinois use tax adds to unusual sales-tax situation; rates increased. *Journal of taxation*, v. 3, Nov. 1955, p. 314-15.

SCOTT, THOMAS A.

This fixed calendar business. *Controller*, v. 24, April 1956, p. 148, 150-1.

SCOVIL, E. G.

Systems for expanding businesses. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 192-204.)

SCRAP METAL

Institute of scrap iron and steel inc. *Proceedings*—Cost seminar for dealers, May 3, 1953. Washington, D.C., Institute of scrap iron and steel inc. 11p.

Accounting

Lieberman, Calvin. Classification of accounts for scrap yard costing. (In Institute of scrap iron and steel inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 2-3.)

Cost accounting

Fernstrom, F. S. Some merits of cost accounting in iron and steel scrap industry as a tool for management. (In Institute of scrap iron and steel inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 11.)

Laderman, Samuel. Outline of a cost system. (In Institute of scrap iron and steel inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 3-8.)

Costs

Bonomo, Richard V. Management aspects of cost control in scrap industry. (In Institute of scrap iron and steel inc. *Proceedings—Cost seminar for dealers*, May 3, 1953. p. 8-11.)

Finance

Nixon, Dan M. Iron and steel scrap industry and its financing. *Bulletin of the Robert Morris associates*, v. 38, June 1956, p. 329-34.

SCRAP, WASTE, ETC.

See also Junk dealers

Rejects

Scrap metal

Used material and equipment

Pace, Homer St. Clair and Koestler, Edward J. Accounting for scrap; Accounting for material losses and spoilage. (In their *Cost accounting*. c1956. p. 94-105.)

Cost accounting

Bloxham, W. H. Treatment in cost accounts of scrap materials and wastage. *Cost accountant* (Eng.), v. 34, June 1955, p. 18-19.

SCRIGGINS, T. D.

Impact of research on operating practices. *Retail control*, v. 24, Oct. 1955, p. 25-32.

SEAMAN, DAVID P., joint author

See Weyher, Harry F., and Seaman, David P.

SEARS, J. HAROLD

Comparable "fringe" cost figures for foundries. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 823-30.

SEARS, ROEBUCK de MEXICO, S. A.

National planning association. United States business performance abroad—case study of Sears, Roebuck de Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.

SEASONAL COSTS

See Cost and factory accounting—Seasonal costs

SEBASTIAN, HENRY J.

Mahon, James J., Jr., editor. Bonds held by related taxpayer under section 267. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 80-82.

Mahon, James J., Jr., editor. Installment sale requires a second look. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 86.

SEC. 1237 clarifies taxable gains from property subdivisions.

Journal of taxation, v. 3, Dec. 1955, p. 344-5.

SECKLER-HUDSON, CATHERYN

Organization and management: theory and practice. Washington, D.C., American university press, 1955. 324p.

SECOND-HAND DEALERS

See Junk dealers

Scrap, waste, etc.

Used material and equipment

SECRETARIES (CORPORATION)

Eddy, J. P. Liability for negligence of bankers, accountants and company secretaries. *Business law review* (Eng.), v. 2, July 1955, p. 178-90.

SECTION 166(f) of the Internal revenue code; bad debts and confusion guaranteed. *Yale law journal*, v. 65, Dec. 1955, p. 247-61.

SECTIONS 452 and 462 had marked effect on accepted accounting principles. *Journal of taxation*, v. 4, Jan. 1956, p. 15.

SECTIONS 452 and 462 repeal planned over vehement protests of technical tax men. *Journal of taxation*, v. 2, May 1955, p. 274-6.

SECURED TRANSACTIONS

Denonn, Lester E. Secured transactions. New York, Practising law institute, c1955. 166p. (*General practice*)

SECURITIES

See Investments and securities

SECURITIES ACT OF 1933

See also Investments and securities—Government regulation

United States. Securities and exchange commission

Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 155-60.

United States. Securities and exchange commission. General rules and regulations under the Securities act of 1933, as in effect July 2, 1956. Washington, D.C., Government printing office, 1956. 54p.

SECURITIES AND EXCHANGE COMMISSION

See United States. Securities and exchange commission

SECURITIES and exchange commission regulation of proxy contests. *Harvard law review*, v. 69, June 1956, p. 1462-76.

SECURITIES DEALERS

See also Brokers

Investment companies and trusts
Investments and securities

Accounting

American institute of accountants. Committee on auditing procedure. Accounting records. (In its *Audits of brokers or dealers in securities by independent certified public accountants*. c1956. p. 13-21.)

Auditing

American institute of accountants. Committee on auditing procedure. Audits of brokers or dealers in securities by independent certified public accountants. New York, American institute of accountants, c1956. 71p.

SECURITIES EXCHANGE ACT OF 1934

See also Investments and securities—Government regulation

Stock exchanges—Government regulation

United States. Securities and exchange commission

Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 155-60.

United States. Congress. Securities exchange act of 1934 as amended to August 10, 1954: Public—no. 291—73d congress, H. R. 9323; an act to provide for the regulation of securities exchanges and of over-the-counter markets operating in interstate and foreign commerce and through the mails, to prevent inequitable and unfair practices on such exchanges and markets, and for other purposes. Washington, D.C., Government printing office, 1955. 45p.

United States. Securities and exchange commission. General rules and regulations under the Securities exchange act of 1934, as in effect January 3, 1955. Washington, D.C., Government printing office, 1955. 122p.

United States. Securities and exchange commission. General rules and regulations under the Securities exchange act of 1934, as in effect November 1, 1956. Washington, D.C., Government printing office, 1956. 82p.

SECURITY

See Social security

SECURITY ANALYSTS

Horngren, Charles T. Security analysts and the price level. *Accounting review*, v. 30, Oct. 1955, p. 575-81.

Jacobs, Justin. Can accounting help you become a good security analyst? *Accounting forum*, v. 26, Dec. 1955, p. 8-12.

SEDDON, R. W.

Depreciation on parts of plant. *Australian accountant*, v. 26, July 1956, p. 287-8.

SEDENTARY WORKERS

Cureton, Thomas Kirk. Physical fitness and the sedentary worker. *Illinois certified public accountant*, v. 16, June 1954, p. 28-36.

SEDEGWICK, R. M.

Wholesale branches—unlicensed and unauthorized. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 402-5.

SEEBECK, CHARLES J., JR., joint author

See Hummel, Paul M., and Seebek, Charles J., Jr.

SEED, A. H.

Budgeting in a small hard goods manufacturing business. *Cost and management* (Canada), v. 29, Nov. 1955, p. 381-90.

Decentralizing accounting to divisions. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1698-1704.

SEGHERS, PAUL D.

Analysis of H.R. 7725—taxation of foreign source income. *Tax executive*, v. 8, April 1956, p. 30-40.

Federal taxes on foreign income. *Exporters' digest*, April 1955.

Foreign trade and federal taxes: present and prospective. *Fordham law review*, v. 25, Spring 1956, p. 47-61.

SEGHERS, PAUL D., AND SAVAGE, CHARLES L.

Foreign trade tax minimization. *Tax executive*, v. 7, April 1955, p. 22-9.

SEHRT, JOHN J., JR.

Management services by certified public accountants. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 13-19.

SEIDEN, MELVIN R.

Tax aspects of Canadian investment companies registered with the S.E.C. *Trusts and estates*, v. 95, April 1956, p. 353-5.

SEIDMAN, FRANK E.

We are in a new boom. *Retailing daily*, June 9, 1955. Reprint.

SEIDMAN, J. S.

AIA denies that CPAs are dissatisfied with issuance of new regulations. *Journal of taxation*, v. 5, Nov. 1956, p. 277.

Accountant. (Comments on proposal in Lawyer's role in modern society: a round table) *Journal of public law*, v. 4, no. 1, p. 38-41. Reprint.

Attorney in tax practice. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25.

CPAs call for independent, high-level commission to study income tax structure. *Journal of taxation*, v. 5, Oct. 1956, p. 240-4.

SEIDMAN, J. S.—(Continued)

Current developments in income taxes. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 110-18.)

Distortions of the taxing pattern. *Current business studies* (Society of business advisory professions), no. 23, p. 21-3.

More cheers for Cannon. (Correspondence) *Journal of accountancy*, v. 99, March 1955, p. 30.

Special problems to be studied. (Address at meeting of Committee on federal taxation, American institute of accountants, August 21, 1956, at the Waldorf-Astoria hotel, New York) 8 plus 2 pages.

Tax changes slated for 1956. (In American institute of accountants. *Tax planning in business policy*, c1956. p. 135-7.)

Tax repeal of accounting provisions. *New York certified public accountant*, v. 25, April 1955, p. 207, 251.

Taxes: friend or foe. *Journal of accountancy*, v. 100, Nov. 1955, p. 51-5.

SEIDMAN, NELSON B.

Determination of stockholder income. *Accounting review*, v. 31, Jan. 1956, p. 64-70.

SEIDMAN, P. K.

Corporate distributions and adjustments. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 14-18.

SEIFERT, OLIVER W.

Events subsequent to the date of financial statements. *Ohio certified public accountant*, v. 14, Spring 1955, p. 69-74.

SEILER, ROBERT E.

Accounting for guaranteed wage plans. *Accounting review*, v. 31, July 1956, p. 401-6.

Analyzing the impact of fringe wages on production costs. *Newspaper controller*, v. 9, July 1956, p. 4-5.

Fagerberg, Dixon, Jr., editor. Inter-account relationships in small business control. (Practitioners forum) *Journal of accountancy*, v. 102, Sept. 1956, p. 81-2.

Fringe wages and production costs. *Cost and management* (Canada), v. 30, Feb. 1956, p. 59-66.

Simplified three-variance technique. *Accounting review*, v. 31, July 1956, p. 500-1.

SEITELMAN, LEO H.

Accounting aspects of real estate syndicates. *New York certified public accountant*, v. 26, Sept. 1956, p. 543-50.

SEITZ, PHILIP

Auditing electronic data processing systems. *Illinois certified public accountant*, v. 17, June 1955, p. 42-8.

SELECTED list of audit procedures applicable to examinations of California school districts. California. Finance, Department of. Audits division.

SELECTION OF ACCOUNTING PERSONNEL

See Accountancy profession—Selection of personnel

SELECTION of the independent municipal auditor. Mauritz, E. Waldo.

SELF, R. WEAVER

Developing better by-product costs for pricing. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 18-28.

SELF-INCRIMINATION

See Privilege against self-incrimination

SELF INSURANCE

See Insurance, Self

SELF-SERVICE in variety stores. Robinson, Lawrence R., and May, Eleanor G.

SELIGMAN, CHARLES S.

Capital stock valuation factors considered by the Pennsylvania department of revenue. *Pennsylvania CPA spokesman*, v. 27, Oct. 1956, p. 9.

SELIGMAN, JOSEPH L.

1954 code resolves many practical problems in taxation of sickness, accident benefits. *Journal of taxation*, v. 3, Dec. 1955, p. 322-32.

Profit-sharing formula still desirable despite new IRS rule; other new developments. *Journal of taxation*, v. 5, Nov. 1956, p. 258-62.

Qualified retirement plans. *Trusts and estates*, v. 94, Nov. 1955, p. 929-31.

Taxation of employee benefit plans. *Trusts and estates*, v. 95, Sept. 1956, p. 791-6.

SELIGSON, CHARLES

Bankruptcy. *New York university law review*, v. 31, March 1956, p. 515-36.

SELLER for "book" value forgot books were kept for tax advantage. *Journal of taxation*, v. 4, Jan. 1956, p. 15-16.

SELLERS, W. M.

Penniless accounting for plant accounting and property records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 433-8.)

SELLIN, HENRY, editor

New York university. Institute on federal taxation; proceedings of second biennial conference on Problems of the charitable foundation, May 1955; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955. 280p.

New York university. Proceedings of thirteenth annual Institute on federal taxation, November 1954; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955. 1326p.

New York university. Proceedings of fourteenth annual Institute on federal taxation, November 1955; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1956. 1631p.

SELLING

See Sales and selling

SELLING A BUSINESS

See Buying and selling a business
Taxation, United States—Purchases and sales

SELLING EXPENSES

Williams, T. J. Redistribution of selling and administrative expenses. *Controller*, v. 24, Jan. 1956, p. 23, 30.

SELLING ideas. Noyes, Charles E.

SELLING PRICES

See Prices

SELLS AWARDS

See Awards, prizes and contests

SELTZER, LAWRENCE H.

Interest as a source of personal income and tax revenue. New York, National bureau of economic research, inc., 1955. various paging. (*Occasional paper* 51)

SEMANTICS

See Terminology

SEMBRANO, BERNARDO

Request from Manila. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 30.

SEMI-PUBLIC INSTITUTIONS

See Non-profit institutions

SEMLER, B. H.

How much uniform accounting under decentralization. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 925-30.

SEMMEL, MYRON

Financing by using stocks or bonds. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 707-14.)

SENEY, WILSON T.

Accounting—a tool for managers. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 891-903.
Hazards in the cost-of-capital formula. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 33-7.)

SENN, STANLEY A.

Differences in British and U.S. auditing practice. *Journal of accountancy*, v. 100, Sept. 1955, p. 57-60.
Tanner, Richard T. British professional practices; with reply by Stanley A. Senn. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 20, 22.

SEROTTA, ELLIOTT C.

Mahon, James J., Jr., editor. Working daughters are also entitled to "sitter" deduction. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 90.

SERVICE CHARGES

Koehn, Richard W. Cost analysis; a scientific approach to profit-planning. *Auditgram*, v. 32, Aug. 1956, p. 15, 18, 20.

SERVICE DEPARTMENTS**Costs**

Glick, George W. Is your sales-service activity profitable as well as useful? *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1287-92.
Hulbirt, Lowell H. Service shop control for appliance retailers. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 516-26.

SERVICE ENTERPRISES

See also Banks and banking

Hotels**Laundries****Telephone and telegraph**

McNitt, David B. Standard hour incentive in a service company. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 715-21.

Shenk, Willis W. Service industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 145-9. (1955 conference proceedings)

Accounting

South Dakota, University of. Business research bureau. Systems for retail and service business. (In its *Record keeping for small businesses and other enterprises*. May 1956. p. 31-5.)

Statistics

Accounting corporation of America. Services—commercial. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 81-91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 81-91.)

United States. Commerce, Department of. Basic information sources on operating costs and ratios—retail trades and service establishments. Washington, D.C., Department of commerce, July 1954. 7p.

SERVICE STATIONS

See Automobile service stations

SERVICE TOOLS

See Tool manufacturers

SERVICE TRADE

See Service enterprises

SERVICES OF THE ACCOUNTANT

See Accountants' office—Services

SESSOMS, C. B.

Hospital accountant and clinical records. *Hospital accounting*, v. 10, Jan. 1956, p. 9-10.

SETTOON, WILLIAM A.

Cost reduction in aluminum reduction. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1484-92.

SETUP PAPER BOXES

See Paper box manufacturers

SEVERA, GORDON

Audit report. *Internal auditor*, v. 13, Sept. 1956, p. 29-37.

SEVERANCE PAY

See Wages, fees, salaries, etc.—Severance pay

SEVERANCE pay plans. National industrial conference board.

SEVERNS, W. E.

Control of mortgages and installment loans. *Auditgram*, v. 31, Jan. 1955, p. 31-3, 36-8.

SEWERAGE**Accounting**

Municipal management company. Classification of accounts for municipal authorities (water and sewer). Philadelphia, Pa., Municipal management co. various paging.

SEWING MACHINE MANUFACTURERS**Accounting**

American accounting association. Reece corporation. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 110-41.)

SEXTON, W. E.

Clerical work simplification program. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants* . . . April 28-29, 1955. p. 43-55.)

SEYBOLD, J. E.

Audit of stockbrokers' accounts. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 469-74.

SEYFORTH, J. D.

Accounting for commitments. *Australian accountant*, v. 26, July 1956, p. 283-6.
Control and correction of inventory accounts. *Australian accountant*, v. 26, Oct. 1956, p. 415-18.

SHABINO, C. L.

Accountant's role as systems advisor. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference* . . . 1951. p. 68-74.)

SHAFER, ROBERT T., JR.

Conflict of cumulative voting and staggered directorships. *University of Cincinnati law review*, v. 24, Fall 1955, p. 560-72.

SHAK, NIESON N.

Before the fact control of material prices. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 71-5.

SHAKESPEARE, WILLIAM

Johnston, Derek Lukin. Was Shakespeare an accountant? *New York certified public accountant*, v. 26, July 1956, p. 432-5.

SHALL accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.

SHANKS, CARROL M.

Do variable annuities meet the need? *Dun's review and modern industry*, v. 68, Sept. 1956, p. 43-5, 108, 110.

Need for variable annuities. (Statement before the Business affairs committee, House of assembly, Trenton, N.J., May 13, 1955) Newark, N.J., Prudential insurance company of America. 16p.

SHANNON, GEORGE F.

Cash-to-accrual transition: an incomplete case history. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Oct. 1955, p. 25-8.

Casualty losses and their federal income tax benefits. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Sept. 1956, p. 8-13.

How we shifted a company improperly on the cash basis—an unfinished story. *Journal of taxation*, v. 4, Feb. 1956, p. 84-6.

SHANNONHOUSE, ROYAL G.

Taxation—ad valorem tax on flight equipment of interstate airlines. *North Carolina law review*, v. 33, Feb. 1955, p. 306-11.

SHAPIRO, ALBERT J.

Responsibility for inventory figures. *Credit executive*, v. 49, March 1956, p. 9-10.

SHAPIRO, ELLIS

Public relations and the certified public accountant. *Texas certified public accountant*, v. 28, Jan. 1956, p. 1, 5-6.

SHAPIRO, HELEN

See Agran, Reuben v. Morris Shapiro, Helen Shapiro

SHAPIRO, MORRIS

See Agran, Reuben v. Morris Shapiro, Helen Shapiro

SHAPLEN, ROBERT

Annals of crime—the metamorphosis of Philip Musica. *New Yorker*, v. 31, Oct. 22, 1955, Oct. 29, 1955.

SHARE OWNERS

See Stockholders

SHAREHOLDER democracy. Emerson, Frank D., and Latham, Franklin C.**SHARES**

See Investments and securities
Stock

SHARP, L. G.

Electronic switch. *Accountancy* (Eng.), v. 66, Nov. 1955, p. 409-11.

SHATERIAN, WILLIAM S.

Export-import banking; the documents and financial operations of foreign trade. ed. 2. New York, Ronald press co., c1956. 508p.

SHAW, EUGENE G.

What to look for in the typical income tax fraud case. (In National tax association. *Proceedings* . . . 1954. p. 107-12.)

SHAW, GEORGE N.

Financial administration and organization in Miami. *Municipal finance*, v. 28, May 1956, p. 156-61.

SHAW, GEORGE W.

Setting incentive standards for material handling. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 56-62.

SHAW, LEE C.

Getting the cost picture from the wage contract. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1521-6.

SHAW, T. T.

Changes and developments in income tax accounting. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955. p. 75-89.)

Corporate distributions, liquidations and reorganizations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 79-94.) (In Georgia, University of, and others. *1954 estate planning and taxation institute*, p. 117-34.)

Effect of boot in tax-free acquisitions and distributions. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 731-40.)

Emerging picture of corporate distributions and liquidations under the new code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 17-35.)

Mahon, James J., Jr., editor. A-B-C transaction with retention of "deep rights." (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 83.

Mahon, James J., Jr., editor. Court overrules commissioner on time for taxing dividends. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 83-4.

Mahon, James J., Jr., editor. Effect of boot in tax-free acquisitions and distributions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89-90.

Mahon, James J., Jr., editor. Election to allocate real estate taxes. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89.

Mahon, James J., Jr., editor. Increasing common stock interest of corporate officers. (Tax clinic) *Journal of accountancy*, v. 99, Jan. 1955, p. 87-8.

Mahon, James J., Jr., editor. Inventory valuation: an inconsistent position. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 78-9.

Mahon, James J., Jr., editor. Liquidation followed by transfer of assets to new corporation. (Tax clinic) *Journal of accountancy*, v. 99, Feb. 1955, p. 83-4.

Mahon, James J., Jr., editor. Opinion on dividend credit for stock owned jointly. (Tax clinic) *Journal of accountancy*, v. 99, March 1955, p. 96.

Mahon, James J., Jr., editor. Recapitalization followed by sale of part of stock. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1955, p. 78, 80.

Mahon, James J., Jr., editor. Retirement income credit in community property states. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 82.

Mahon, James J., Jr., editor. Working interest in oil lease not personal holding income. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 76, 78.

Re-examination of the 1954 Internal revenue code: Corporate liquidations. *Journal of accountancy*, v. 102, Aug. 1956, p. 419.

SHAWCROSS, HARTLEY

Profession of accountancy. *Accountant* (Eng.), v. 133, Dec. 10, 1955, p. 649-53.

SHEARER, BERNARD

Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.

SHECHET, DAVID

Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 590-2.

SHEEHAN, DANIEL M.

Relation of invested capital to profit. *Controller*, v. 24, Oct. 1956, p. 463-5, 494.

SHEFFIELD, NEAL Y. R.

Taxation of partnership contributions, the section 754 election, and retirement of a partner. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 76-87.)

SHEILD, GEORGE N., joint author
See DesChamps, C. A., and Sheild, George N.

SHELL MANUFACTURE
See Munitions

SHELLY, JOHN J. C.
Anniversary issue: comments. (Correspondence)
Journal of accountancy, v. 101, Jan. 1956, p. 19.

SHELTON, JOHN P.
Tax incentive for stabilizing business investment.
National tax journal, v. 9, Sept. 1956, p. 232-46.

SHELTON, JOHN P., joint author
See Miller, Merton H., and Shelton, John P.

SHELTON, THOMAS O., JR.
What to do about section 269 (old section 129).
(In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 740-59.)

SHENK, WILLIS W.
Service industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 145-9. (1955 conference proceedings)

SHEPARD, BURTON L.
Accounting for income. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 250-61.)

SHEPHERD, NORMAN T.
Smaller banks audit and control. *Auditgram*, v. 31, Sept. 1955, p. 13-15, 18-21.

SHEPPARD, ALLEN J. G.
Market costing; a consideration of some of the aspects of accountancy control over the marketing functions of a firm. *Accountants journal* (Eng.), v. 48, March 1956, p. 77-9.

SHEPPARD, E. J.
Comments on the mathematics of annuities and on the practical use of same. *General accountant* (General accountants association), March-April 1955, p. 12-14.

SHEREFF, HENRY D., editor
Campbell, Hugh J., and Liberman, James B. Physician's federal income tax guide for the preparation of 1955 returns and 1956 estimates. 1956 ed., edited by Henry D. Shereff. Great Neck, New York, Channel Press, inc., c1955. 94p.

SHERMAN, HARVEY
Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)

SHERRED, HENRY D. M.
Technique of renegotiating trust fees. *Trusts and estates*, v. 95, March 1956, p. 260-2.

SHIEBER, BENJAMIN M., joint author
See Chirelstein, Marvin and Shieber, Benjamin M.

SHIELDS, KELVIN L.
Scheduled preparation of a budget program. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 343-53.

SHIELS, JOHN H.
Banker looks at lawyers' accounts. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 25-6.

SHIFF, ROBERT A.
Cost cutting controls through records management. *Internal auditor*, v. 12, Dec. 1955, p. 18-24.
Protect your records against disaster! *Harvard business review*, v. 34, July-Aug. 1956, p. 73-84.
Saving money by proper retention of bank records. *Banking*, v. 48, March 1956, p. 94-6, 136.

United States. Small business administration. Records retention in small business, by Robert A. Shiff. Washington, D.C., Small business administration, January 1956. 4p. (*Management aids for small manufacturers*)

SHILLADY, ROBERT A.
Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 55-6.)

SHIPBUILDING
Fassett, F. G., Jr., editor. Shipbuilding business in the United States of America. 2v. New York, Society of naval architects and marine engineers, 1948. v. 1, 324p.; v. 2, 255p.

Accounting
Pixon, Marvin F. Corporate accounting and management controls. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 161-74.)

Cost accounting
Ferguson, William B., and Tornborgh, Bert V. Shipyard cost keeping and cost accounting. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 141-60.)
Lowery, Richard. Cost accounting and control in shipbuilding. *Cost and management* (Canada), v. 30, Feb. 1956, p. 49-56.
Niss, William U. Ship builder's surplus stock control procedures. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1055-62.

Costs
Metzger, V. C., and Bateman, C. H. Cost estimating. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 2. p. 66-94.)

SHIPBUILDING business in the United States of America. Fassett, F. G., Jr., editor.

SHIPLEY, EDWARD T.
Control and audit of collateral. *Auditgram*, v. 32, April 1956, p. 12-14.
Mechanized bookkeeping procedures. *Auditgram*, v. 31, Sept. 1955, p. 4-6.

SHIPPEN, EDWARD
Variable budget installation for control purposes. *Controller*, v. 23, Aug. 1955, p. 370-2.

SHIPS AND SHIPPING

Accounting
Association of water transportation accounting officers. Forth-third report . . . annual meeting, Swampscott, Mass., October 8-9, 1954. New York, G. C. Charlton, secretary. 61p.
Creedy, John J. Accounting organization of a subsidized steamship company. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 13-21.
Grace, H. M. Shipping companies' accounts. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 127-33.

SHIPYARDS
See Shipbuilding

SHIRK, STANLEY E.
How a CPA thinks banker and CPA relations can be improved. *Bulletin of the Robert Morris associates*, v. 37, Jan. 1955, p. 113-18.
Independent audits for country banks. *Auditgram*, v. 31, March 1955, p. 20-5, 28.
Independent bank audits. *Auditgram*, v. 31, Dec. 1955, p. 20-3.

SHIRTS
See Clothing

SHISSLER, W. E.
Rules adopted for Pennsylvania CPA's include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.

SHOE machinery: buy or lease? Anthony, Robert N.

SHOE MANUFACTURERS

Anthony, Robert N. Shoe machinery: buy or lease? rev. ed. New York, National shoe manufacturers association, 1955. 91p.

Statistics

Foulke, Roy A. Ratios for manufacturers of shoes, men's, women's and children's. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

Stockkeeping

McDonnell, F. T. Stock control in the boot industry. *Chartered accountant in Australia*, v. 26, June 1956, p. 658-60.

SHOE RETAILERS

Statistics

Accounting corporation of America. Shoe stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 21, 24.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 21, 24.)
Foulke, Roy A. Ratios for shoe retailers. (In his *Diversification in business activity*. c1956.)
National cash register company. Shoe stores (family). (In its *Expenses in retail businesses*. (1955). p. 35.)

SHOE WHOLESALEERS

Statistics

Foulke, Roy A. Ratios for shoe wholesalers. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

SHOPPING CENTERS

Brummund, Walter H. Shopping center leases. *Practical lawyer*, v. 1, Dec. 1955, p. 66-71.
Kane, C. Vernon. Shopping centers. *Horwath hotel accountant*, v. 36, Oct. 1956, p. 2-3, 6.
Payton, Bob. Basics for your shopping center planning. *National real estate and building journal*, v. 57, Feb. 1956, p. 27-9.
Shopping center series: Economic factors and their analysis; Role of the architect; Problems of the broker and promoter; Financing and appraising new shopping centers; Chain stores in new shopping centers. (In American society of appraisers. *1953-1956 Appraisal and valuation manual*. c1956. p. 51-71.)

SHORT, H. T.

Assignment of costs to primary plant accounts and property record units through the use of standards. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 498-501.)

SHORT-CUT METHODS

Franklin, William H. Shortcuts in accounting. *N.A.C.A. bulletin*, v. 38, section 3, Sept. 1956, p. 139-42. (1956 conference proceedings)

SHORT-FORM REPORT

See Reports, Accountants—Short-form

SHORT history of excise taxes; present system seen result of emergency needs for revenue. *Tax review*, v. 17, July 1956, p. 25-8.

SHORT-RUN PRODUCTION

See Production—Short runs

SHORT-TERM economic forecasting, by the Conference on research in income and wealth. National bureau of economic research.

SHORT TERM TRUSTS

See Taxation, United States—Estates and trusts
Trusts—Short term

SHOULD a stock exchange member firm incorporate. Stock, Leon O., and Schlaffer, Alex.

SHOULD federal tax policy encourage development of small business. Tax institute, inc.

SHOULD I become a chartered accountant? Institute of chartered accountants in Australia.

SHOULD turnover be disclosed? *Accountancy* (Eng.), v. 67, May 1956, p. 166-8.

SHOUP, CARL S.

DePodwin, Horace J. Discharging business tax liabilities; with a foreword by Carl S. Shoup. New Brunswick, N.J., Rutgers university press, 1956. 167p.

Dividend exclusion and credit in the Revenue code of 1954. *National tax journal*, v. 8, March 1955, p. 136-47.

Relation of capital gains taxation to tax treatment of undistributed profits. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 394-404.)

Taxation in France. *National tax journal*, v. 8, Dec. 1955, p. 325-44.

Theory and background of the value-added tax. (In National tax association. *Proceedings* . . . 1955. p. 6-19.)

SHOW BUSINESS

See Theatrical productions

SHOWDOWN on the guaranteed annual wage. *Factory management and maintenance*, v. 113, April 1955, Part 1, p. 68-73.

SHRIMPTON, R. D.

Management accounting—problems of installation and development. *Accountant* (Eng.), v. 135, Dec. 22, 1956, p. 648-52.

SHULTIS, ARTHUR

Accounting for farmers. *California accountant*, v. 6, July 1953, p. 1-3.

SHULTZ, ANDREW, JR.

Operations research . . . its relation to production engineering. *Mechanical engineering*, v. 77, Feb. 1955, p. 148-50.

SHUMAKER, WALTER A., AND LONGSDORF, GEORGE FOSTER

Cyclopedic law dictionary; defining terms and phrases of American jurisprudence, of ancient and modern common law, international law, civil law, the French and Spanish law, and other juridical systems; with an exhaustive collection of legal maxims. ed. 3, by Frank D. Moore. Chicago, Ill., Callaghan and co., 1940. 1188p.

SHURON OPTICAL COMPANY, INC.

Stead, Harold J. Optical accounting and business management (wholesale). Geneva, N.Y., Shuron optical co., inc., c1951. 111p.

SIBSON, ROBERT E.

Plan for management salary administration. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 102-14.

SICK BUSINESS

See Bankruptcy

Liquidations and receiverships

Loss companies and divisions

Taxation, United States—Loss companies

SICK leave practices of 83 companies. Dartnell corporation.

SICK PAY

See Wages, fees, salaries, etc.—Sick pay

SIDDALL, KELLY Y.

Business budgets and forecasts. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1956. p. 29-40.)

SIDDALL, ROGER B.

Specialization in the law: a retort to Professor Joiner's call for control. *American bar association journal*, v. 42, July 1956, p. 625-7.

SIDEBOTHAM, ROY

Universities and the accountancy profession. *Accountants journal* (Eng.), v. 48, April 1956, p. 101-2.

SIEPLEIN, W. R.

Accounting for paint manufacturers. (In Lasser, J. K., ed. *Handbook of accounting methods*, ed. 2. c1954. p. 857-71.)

SIGAFOOS, ROBERT A.

Municipal income tax: its history and problems. Chicago, Ill., Public administration service, c1955. 169p.

SIGAUD, LOUIS A.

Kane, Robert L., Jr., editor. Uniform certified public accountant examination—Examination in commercial law, May 1956; suggested answers by Louis A. Sigaud. (Students department) *Journal of accountancy*, v. 102, Sept. 1956, p. 63-8.

SIGNATURES

Municipal finance officers association of the United States and Canada. Use of facsimile signatures and seals by government units in the United States and Canada. Chicago, Ill., Municipal finance officers association of the United States and Canada, October 16, 1956. 7p. (*Special bulletin* 1956G)

SIGNIFICANCE of Statement number 23 in relation to the long form report. Lile, R. Alfred.

SIH, S. T.

My experience in price-level adjustments. *Accounting review*, v. 30, April 1955, p. 282-3.

SILVERMAN, HERBERT R.

When should your clients use commercial finance companies? *Journal of accountancy*, v. 99, June 1955, p. 51-5.

SILVERMAN, JESSE G., JR.

Cohen, Edwin S., and others. Internal revenue code of 1954; corporate distributions, organizations and reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

SILVERSON, HARRY

Taxation and the self-employed: a study in retrogression. *American bar association journal*, v. 41, Jan. 1955, p. 50-4.

SILVERSTEIN, LEONARD L.

Federal taxation of cooperatives. (In National tax association. *Proceedings* . . . 1955. p. 426-31.)

Impact of federal income taxes upon corporate and intercorporate financial rearrangements. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 620-32.)

Introduction to the Internal revenue code of 1954. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 7-29.)

Stockholder gains and losses on partial liquidations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 707-28.)

SIMON, CARL J.

Fagerberg, Dixon, Jr., editor. How to conduct a survey to reduce paper work costs. (Practitioners forum) *Journal of accountancy*, v. 101, June 1956, p. 67-8, 70, 72.

Reducing paper work costs. *L.R.B. & M. journal*, v. 36, July-Sept. 1955, p. 1-12.

SIMON, H. PAUL

Review of recent changes in Louisiana income tax law. *Louisiana certified public accountant*, v. 17, Oct. 1956, p. 10-14.

SIMON, HERBERT A.

Organizing for controllership: centralization and decentralization. *Controller*, v. 23, Jan. 1955, p. 11-13.

SIMON, SIDNEY I.

Cost or market before the bar. *Accounting review*, v. 31, Oct. 1956, p. 621-4.

Court decisions concerning goodwill. *Accounting review*, v. 31, April 1956, p. 272-7.

Legal decisions on accounting reserves. *Accounting review*, v. 30, July 1955, p. 507-14. *National public accountant*, v. 5, Dec. 1955, p. 3-5, 15.

Legal decisions on the accounting for corporate surplus. *Accounting review*, v. 31, Jan. 1956, p. 104-8.

SIMONS, HARRY

Continuity in consolidated statements. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 652-62.

Priority program approach to partnership liquidation by installments. *Accounting review*, v. 30, April 1955, p. 344-7.

SIMONS, HARRY, joint author

See Karrenbrock, Wilbert E., and Simons, Harry

SIMPKINS, JOHN G.

Accounts from incomplete records. ed. 3. London, Gee and co., Ltd., 1956. 78p.

SIMPLIFICATION IN INDUSTRY

See Work simplification

SIMPLIFIED method of figuring costs for men's and children's seamless hosiery manufacturers. National association of hosiery manufacturers.

SIMPLIFIED method of figuring costs for women's full-fashioned and seamless hosiery manufacturers. National association of hosiery manufacturers.

SIMPLIFIED system for client engagement control.

Hadley service bulletin, Dec. 1956, p. 1-2.

SIMPSON, CLARK L.

Army audit agency goes professional. *Accounting review*, v. 30, July 1955, p. 463-7.

Army's new accountant training program. *Office*, v. 42, Nov. 1955, p. 102, 106, 108, 110.

Career program in the Army audit agency. *Federal accountant* (Federal government accountants association), v. 6, Sept. 1956, p. 3-8.

SIMPSON, JAMES F.

Relationship between the public accountant and the corporate fiduciary. *Michigan CPA*, v. 6, April 1955, p. 1, 14-16.

SIMPSON, MARION H.

Accountant's production: reports. *Cost and management* (Canada), v. 29, Oct. 1955, p. 323-31.

SIMPSON, R. M.

Specialized accounting problems of the lumber industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 28 typewritten pages.

SIMPSON, ROBERT G.

Case studies in management development; theory and practice in ten selected companies. New York, American management association, c1954. 140p. (*Part III—Management education for itself and its employees*)

SIMPSON, THOMAS MARSHALL, PIRENTAN,

ZAREH M., AND CRENSHAW, BOLLING H. Commercial algebra—college course. ed. 3, rev. and enl. New York, Prentice-Hall, inc., c1950. 173p. plus tables and answers.

SIMPSON, W. W.

Municipal accounting. *General accountant* (Canada), May-June 1955, p. 14-21.

SINCLAIR, B. S.

Annual reports to shareholders. *Accountants' journal* (N.Z.), v. 35, Aug. 1956, p. 2-7.

SINDELAR, N. J.

Preparing the bond prospectus. Chicago, Ill., Municipal finance officers association of the United States and Canada, July 1953. 4p. (*Special bulletin* 1953D)

SINGER, FRANK A.

Mixed meanings: an added responsibility for accounting teachers. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 663-6.

SINK, J. MOYER

'Cash is a risk asset.' *Savings and loan news*, v. 77, June 1956, p. 35-7.

SINKING FUNDS

See also Funds
Reserves

SITE ACCOUNTING

Young, McCready S. Accounting procedures to facilitate control of a major construction project. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 841-9.

SIVERTSEN, ELMER T.

See Dun and Bradstreet, inc.

SKEELS, MERRELL W.

Occupation—"CPA." *California certified public accountant*, v. 23, May 1956, p. 26-9.

SKLAR, MAURICE

Fagerberg, Dixon, Jr., editor. Techniques for more effective scheduling in CPA offices. (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 75-6, 78-9.

Scheduling work. *Hadley service bulletin*, Dec. 1956, p. 2, 3.

SKOLNICK, GERALD

Regulation of accountancy in the United States. *Accounting forum*, v. 26, Dec. 1955, p. 17-22.

SKOOG, BERT

Auditing and machine accounting. *Journal of machine accounting systems and management*, v. 7, April 1956, p. 8, 15.

SLACK, CHARLES K.

Depletion. *Tax executive*, v. 7, July 1955, p. 43-8.

SLADE, CHESTER B.

Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 46-51.)

SLADE, TOM B.

Brief introduction to qualified pension and profit sharing plans. *Georgia bar journal*, v. 18, Aug. 1955, p. 15-29.

SLATER, ROBERT E.

Punched cards—are they obsolete? *Office management*, v. 17, Jan. 1956, p. 19-20, 191.

SLATON, WILLIAM H.

Developing accountants for atomic energy. *Accounting review*, v. 30, April 1955, p. 252-6.

SLEEPING CAR COMPANIES

See Railroads

SLICHTER, SUMNER H.

Have we conquered the business cycle? *Trusts and estates*, v. 95, Feb. 1956, p. 147.

SLIDE FASTENERS

Allgood, Dwight M. Close look at the slide fastener industry; being a sequence of charts first presented visually before the members of Slide fastener association, inc., at its adjourned third annual meeting in New York on December 18, 1952. New York, Slide fastener association, inc., c1953. 77p.

SLOAT, CLARK

Operations research for the businessman. *Price Waterhouse review*, v. 1, Sept. 1956, p. 15-26.

SLONIM, JAY

Who should sell—stockholder or corporation—and how to do it. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1101-19.)

SLOT MACHINES

See Vending machines

SLOWINSKI, WALTER

Major tax legislative developments since the enactment of the 1954 code. *Certified public accountant* (Oklahoma society of certified public accountants), v. 3, Sept.-Oct. 1956, p. 1, 2-6.

SLUSHER, M. W.

Enterprise costs and returns on rice farms. Fayetteville, Ark., University of Arkansas, Agricultural experiment station, February 1955. 34p. (*Bulletin* 549)

SMALL BUSINESS

Alexander, Osa F. Financial planning for small business—a responsibility of the auditor. *Texas certified public accountant*, v. 27, June 1955, p. 3, 7.

Browning, Robert. Professional accountant and the family business. *Accountants' magazine* (Scot.), v. 60, May 1956, p. 249-57.

Cardon, John A. Profit sharing plans for small corporations. *Ohio bar*, v. 29, June 25, 1956, p. 503-13.

Drake, Milton J. Figures for the small businessman. (Reprinted from *Midwestern banker*, Oct. 1955). 8p.

Fagerberg, Dixon, Jr., editor. How not to conduct the financial affairs of a small corporation. (Practitioners forum) *Journal of accountancy*, v. 99, Feb. 1955, p. 77-8, 80.

Fagerberg, Dixon, Jr., editor. Station RETAILER calling *BANCOMCOR*. (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 77-8.

Illinois, University of. Bureau of business management. Public relations for the smaller firm, by Robert L. Peterson. Urbana, Ill., University of Illinois, Bureau of business management. 35p. (*University of Illinois bulletin*, v. 52, no. 78, July 1955)

Jehring, J. J. Profit sharing for small business. Evanston, Ill., Profit sharing research foundation, November 1955. 53p.

Kelley, Pearce C., and Lawyer, Kenneth. How to organize and operate a small business. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 713p.

Lasser, J. K. How to run a small business; revised by Sydney Prerau. ed. 2. New York, McGraw-Hill book co., inc., 1955. 332p.

MacCracken, Richard H. Pension and profit-sharing plans for small businesses. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 619-48.)

Miller, Frank D. Pensions and profit sharing for small corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 144-52.)

Perler, Julius. Guide for the installation of a profit sharing plan in a small corporation. *California certified public accountant*, v. 22, May 1955, p. 10-16.

Perler, Julius. Profit-sharing plans for smaller clients. *Journal of accountancy*, v. 101, Feb. 1956, p. 56-61.

Traylor, Herbert W. Some pointers in starting a new business. (*The*) *Arthur Andersen chronicle*, v. 15, July 1955, p. 218-24.

United States. Cabinet committee on small business. Progress report by the Cabinet committee on small business. Washington, D.C., Government printing office, 1956. 14p.

United States. Small business administration. Basic stock control for small stores, by Daniel J. James. Washington D.C., Small business administration, August 1955. 4p. (*Small marketers aids*)

Vadovsky, Joseph B. "Teen-age tycoons"; the story of junior achievement. (*The*) *Arthur Andersen chronicle*, v. 15, July 1955, p. 206-17.

SMALL BUSINESS—(Continued)

Young, J. Nelson. Tax considerations in the sale of a small business. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 793-803.

Accounting

- Benge, Eugene J. Electronic computers for the smaller office. *Office*, v. 43, March 1956, p. 69-77.
- Drake, Milton J. Figures for the small businessman. *Mid-Western banker*, v. 49, Oct. 1955, p. 13-15.
- Fagerberg, Dixon, Jr., editor. Four point program for constructive small business and farm accounting. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.
- Fagerberg, Dixon, Jr., editor. Inter-account relationships in small business control. (Practitioners forum) *Journal of accountancy*, v. 102, Sept. 1956, p. 81-2.
- Hall, Mary E. Small businessman and his accountant. *Woman C.P.A.*, v. 19, Dec. 1956, p. 4-6.
- Herbert, Leo. Reports geared to small business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 176-84.)
- Hodgson, Harry. Installation of management accounting in a small business. *Accountant* (Eng.), v. 135, July 28, 1956, p. 76-9; Aug. 4, 1956, p. 111-13.
- Hoff, Gerhardt M. Accountant: America's business booster. *Coronet*, v. 38, July 1955, p. 142-4.
- Jardine, Peter. Application of management accounting techniques to small business. *Cost accountant* (Eng.), v. 34, June 1955, p. 6-17.
- Kelley, Pearce C., and Lawyer, Kenneth. Simplified records systems. (In their *How to organize and operate a small business*. ed. 2. 1955. p. 611-40.)
- Lasser, J. K. How good accounting and other records can help control and direct a business. (In his *How to run a small business*. ed. 2. 1955. p. 15-31.)
- Lasser, J. K. Your business records. New York, Standard register co. (1955?) 24p.
- Leidesdorff, Samuel D. Electronics for small companies. *Credit and financial management*, v. 58, Jan. 1956, p. 18-19. *Journal of machine accounting systems and management*, v. 7, June 1956, p. 39-40.
- Lorimer, Robert L. Smaller company faces electronics. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 269-71.
- Olson, Harry E. Handbook of accounting systems. Vermillion, S.D., The author, c1955. various paging. (Same as: Record keeping for small businesses and other enterprises, by Harry E. Olson)
- South Dakota, University of. Business research bureau. Record keeping for small businesses and other enterprises—describes and illustrates systems, by Harry E. Olson. Vermillion, S.D., University of South Dakota, Business research bureau, May 1956. 58p. (*Bulletin no. 46*) (Same as: Handbook of accounting systems, by Harry E. Olson)
- United States. Small business administration. How good records aid income tax reporting. Washington, D.C., Small business administration, March 1955. 4p. (*Management aids for small manufacturers*)

Auditing

Borini, Mario P. Audit of small businesses. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 267-79.)

Budgeting

Elliott, Norman J. Partial budgetary control applications in small business. *New York certified public accountant*, v. 25, June 1955, p. 337-42.

Leland, Thomas W. Helping the small client with his budget problems. *Journal of accountancy*, v. 100, Oct. 1955, p. 56-61.

Cost accounting

Allyn, Robert G. Cost accounting for a small manufacturing concern. *Accounting research* (Eng.), v. 7, Oct. 1956, p. 356-66.

Davis, Desmond F. Some suggestions on simple accountancy control techniques for the small industrial concern. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 19p.

Eshelman, John A., Jr. Helping everyone plan in a small business. *N.A.C.A. bulletin*, v. 37, section 1, June 1956, p. 1271-4.

Gould, James H. Cost control procedures for the small manufacturer. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 579-95.

Hilton, J. L. Cost information for small companies. *Accountant* (Eng.), v. 135, Sept. 8, 1956, p. 231-7.

Speers, Linden C. Standard costs for small business. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 19-29.

Costs

Benninger, L. J. Cost control as applied to the smaller business organization. *Accounting review*, v. 31, Jan. 1956, p. 95-8.

Finance

Garrett, Ray and Garrett, Ray, Jr. Financing a small business corporation. *Practical lawyer*, v. 2, Feb. 1956, p. 23-38.

Kelley, Pearce C., and Lawyer, Kenneth. Financing and organizing the business. (In their *How to organize and operate a small business*. ed. 2. 1955. p. 226-67.)

Lasser, J. K. How to finance your business. (In his *How to run a small business*. ed. 2. 1955. p. 100-19.)

McDonald, Roderick F. Objective look at effects of income taxes on financing small business. *Accounting review*, v. 30, Oct. 1955, p. 623-33.

Peery, Charles L. Financing a small business. *Alabama business* (University of Alabama), v. 26, Dec. 15, 1955, p. 1-3.

Weaver, Robert A., Jr. Equity financing for the small firm. *Harvard business review*, v. 34, March-April 1956, p. 91-102.

Internal auditing

Institute of internal auditors. Research committee. How the smaller business utilizes internal auditing functions, by Robert H. Van Voorhis. rev. draft, February 1956. New York, Institute of internal auditors. various paging.

Inventories

Kelley, Pearce C., and Lawyer, Kenneth. Inventory or stores control. (In their *How to organize and operate a small business*. ed. 2. 1955. p. 553-78.)

Lasser, J. K. How to plan for good inventory control; Check list of instructions for use of your perpetual inventory card; How to take shop inventories for tax purposes; How to inventory for tax purposes; How to use inventory hedges advantageously. (In his *How to run a small business*. ed. 2. 1955. p. 242-9.)

Management

Brown, Harry G. Management counseling for small business firms. *Journal of accountancy*, v. 100, July 1955, p. 36-41.

United States. Small business administration. Management aids for small business, edited by Edward L. Anthony. Washington, D.C., Government printing office, 1955. 184p. (*Annual no. 1*)

United States. Small business administration. Management aids for small business; edited by Edward L. Anthony. Washington, D.C., Government printing office, 1956. 146p. (*Annual no. 2*)

United States. Small business administration. Protecting your records against disaster, by Edward J. Stewart. Washington, D.C., Small business administration, July 1956. 4p. (*Management aids for small manufacturers*)

United States. Small business administration. Records retention in small business, by Robert A. Shiff. Washington, D.C., Small business administration, Jan. 1956. 4p. (*Management aids for small manufacturers*)

Reports and statements

Herbert, Leo. Reports geared to small business. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 176-84.)

Statistics

Accounting corporation of America. *Mail-me-Monday barometer of small business*. 1954 yearbook

SMALL BUSINESS—Statistics—(Continued)

edition. San Diego, Calif., Accounting corporation of America. April 1955. 94p. (v. 6, no. 4)
 —Same, 1955 yearbook edition. April 1956. 94p. (v. 7, no. 4)

Stockkeeping

United States. Small business administration. Basic stock control for small stores, by Daniel J. James. Washington, D.C., Small business administration, August 1955. 4p. (*Small marketers aids*)

Taxation

Boughner, Jackson L. Tax advantages in incorporating the small business. *Illinois bar journal*, v. 44, Jan. 1956, p. 300-10.

Cohen, Edwin S. Raising venture capital for small and new business. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 673-82.)

Hall, James K. Small business and the nonintegrated income tax structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 682-90.)

Kumler, William L. How to reorganize a small corporation into a larger one. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 445-92.)

McDonald, Roderick F. Objective look at effects of income taxes on financing small business. *Accounting review*, v. 30, Oct. 1955, p. 623-33.

Maurer, Lenwood F. Tax code changes affecting small business concerns—Depreciation and depletion. *Ohio certified public accountant*, v. 14, Winter 1955, p. 11-18.

Olt, Herman J. Tax code changes affecting small business concerns—Accumulation of corporate earnings. *Ohio certified public accountant*, v. 14, Winter 1955, p. 18-21.

Payne, Donald N. Tax code changes affecting small business concerns—Accounting methods. *Ohio certified public accountant*, v. 14, Winter 1955, p. 3-11.

Tax institute, inc. Should federal tax policy encourage development of small business? Princeton, N.J., Tax institute, inc., May 1956. 32p. (*Forum pamphlet eight*)

United States. Internal revenue service. Tax guide for small business 1956; individuals, corporations, partnerships—income, excise and employment taxes. Washington, D.C., Government printing office, 1956. 128p.

United States. Select committee on small business. Tax problems of small business; report . . . June 18 (legislative day, June 8), 1953. Washington, D.C., Government printing office, 1953. 23p.

United States. Senate. Tax problems of small business; report of the select committee on small business, United States senate, June 18 (legislative day, June 8), 1953. Washington, D.C., Government printing office, 1953. 23p. (83d congress, 1st session, report no. 442)

United States. Small business administration. Appeal procedure for income tax cases. Washington, D.C., Small business administration, July 1955. 4p. (*Management aids for small manufacturers*)

United States. Treasury, Department of. Internal revenue service. Tax guide for small business transmitted by the Internal revenue service of the Department of the treasury to the Select committee on small business, United States senate, December 1956. Washington, D.C., Government printing office, 1956. 127p.

SMALL daily's profit increased in 1954. *Editor and publisher*, v. 88, April 9, 1955, p. 14, 68.

SMALL loan company's ratios. First national bank of Chicago.

SMALL loan laws. Western reserve university. Bureau of business research.

SMALL PRACTITIONERS

See Accountants' office—Small practitioners

SMALLER commercial finance company. American institute of accountants. Committee on auditing procedure.

SMALLPEICE, BASIL

Accounting as an aid to management. *Accountant* (Eng.), v. 135, Oct. 6, 1956, p. 339-45.

SMITH, ARTHUR A.

Tax policy as reflected in statutory percentage depletion for oil and gas. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 484-93.)

SMITH, BENNETT L., joint author

See Cooke, C. L., and Smith, Bennett L.

SMITH, C. AUBREY

Next step—a professional school of accounting. *Accounting review*, v. 31, Oct. 1956, p. 565-72.

SMITH, C. AUBREY AND ASHBURNE, JIM G.

Financial and administrative accounting. New York, McGraw-Hill book co., inc., 1955. 493p.

SMITH, CARL R.

Federal tax planning (with depreciation tables). *Illinois manufacturers' costs association monthly bulletin*, Jan. 1956.

SMITH, CHARLES C.

Removing the mystery from electronic data processing. *Journal of machine accounting systems and management*, v. 7, July 1956, p. 12-13, 26.

SMITH, D. LAMONT

Amortization of mining assets. *South African accountant*, v. 2, Dec. 1955, p. 192-5.

SMITH, DAN THROOP

Internal revenue code of 1954. (In National tax association. *Proceedings* . . . 1954. p. 208-16.)

Two years of Republican tax policy: an economic appraisal. *National tax journal*, v. 8, March 1955, p. 2-11.

SMITH, F. W.

Valuation for estate duty. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 34-7.

SMITH, FRANK P.

C.P.A. standards of education and experience. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 28-34.)

Report of the president (American accounting association). *Accounting review*, v. 30, April 1955, p. 323-9.

SMITH, FURMAN

Purchase of a corporation with its own assets or earnings. *Practical lawyer*, v. 1, Feb. 1955, p. 43-52.

SMITH, G. E. F.

Confessions of a life member. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 497-8.

SMITH, GEORGE A.

Taxation of corporations under the 1954 act. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 30-41.)

SMITH, GEORGE ALBERT AND CHRISTENSEN, C. ROLAND

Policy formulation and administration; a casebook of top-management problems in business. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1955. 749p.

SMITH, HAROLD

Using costs as an aid to control, to sell, and to formulate policy. *Cost accountant* (Eng.), v. 34, Dec. 1955, p. 222-30.

SMITH, HAROLD O.

Organizing for disposition of surplus materials. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 29-39.

SMITH, HENRY CASSORTE

New revenue code: income tax benefits to inventors. *American bar association journal*, v. 41, April 1955, p. 331-2.

Problems in the income taxation of trusts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 183-91.)

Proposed regulations on income taxation of short term and controlled trusts. *Trusts and estates*, v. 95, July 1956, p. 608-10, 666.

What are adequate records for the preparation of income tax returns. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 1555-67.)

SMITH, HENRY CASSORTE, joint author

See Rogers, Dwight, Forbes, John G., and

Smith, Henry Cassorte

Rogers, Dwight, Smith, Henry Cassorte and Forbes, John G.

SMITH, J. CARLTON

Key man uses of life insurance. Philadelphia, Pa., American college of life underwriters, c1956. 10p.

SMITH, J. SANDFORD

Punched card accounting and the professional accountant. London, British tabulating machine co., ltd. (no date). 39p. (Distributed in United States by Counting house pub. co., Thiensville, Wis.)

SMITH, JAMES G., AND DUNCAN, ACHESON J.

How to present statistics. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*, 1956. Part 9. p. 274-87.)

SMITH, K. LAMONT

Some problems of the practising accountant in Southern Africa. (In Congress of chartered accountants of South Africa and Southern Rhodesia. *Papers to be presented at the first congress, 22-25 March 1955*, p. 37-55.) *South African accountant*, v. 2, Sept. 1955, p. 105-18.

SMITH, LANCELOT J.

Purchase and sale of a business. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 250-2.

SMITH, LINCOLN

Lawyers as regulatory commissioners. *George Washington law review*, v. 23, March 1955, p. 375-428.

Should public utility commissioners be elected or appointed? *Public utilities fortnightly*, v. 55, April 28, 1955, p. 485-96; May 12, 1955, p. 542-52.

SMITH, MILTON A.

Admissions taxes on association-sponsored events. *American trade association executives journal*, v. 7, Jan. 1955, p. 33-7.

SMITH, PAUL B.

My internship with Arthur Young and company. *Arthur Young journal*, v. 3, April 1956, p. 19-22.

SMITH, R. BOB

Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 27-8.

SMITH, REGINALD HEBER

1956 sequel: law office organization. *American bar association journal*, v. 42, Feb. 1956, p. 144-7.

SMITH, ROBERT

Machine accounting; it's a boon to the radio station operator, one reports. *Broadcasting-telecasting*, v. 48, Jan. 3, 1955, p. 37-8.

SMITH, ROLAND K.

Tax aspects of providing for minors in family property arrangements. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 909-17. (*University of Chicago—8th annual Federal tax conference*)

SMITH, ROY W.

Statistical estimates of aircraft tooling manhours. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 246-54.

SMITH, STEPHEN THOMAS

Cash control system in Communistic China. *Accounting review*, v. 30, Oct. 1955, p. 602-4.

SMITH, WESTON

Selecting the best of 5,000 annual reports. (Address before the monthly dinner meeting of the Houston control of the Controllers institute of America, Shamrock hotel, February 22, 1955) 12p.

SMITH, WINFIELD

Terborgh, George. Some comments on the Dean-Smith article on the MAPI formula. *Journal of business* (University of Chicago), v. 29, April 1956, p. 138-40.

SMITH, WINFIELD, joint author

See Dean, Joel and Smith, Winfield

SMITHIES, ARTHUR

Budgetary process in the United States. New York, McGraw-Hill book co., inc., 1955. 486p. (*Committee for economic development research study*) Twin objectives of tax reduction and reduction of the budget deficit. *National tax journal*, v. 8, March 1955, p. 29-35.

SMITTEN, LOUIS J.

Cost system for a food-processing company. *Controller*, v. 24, Aug. 1956, p. 362-5, 391.

SMYERS, JOHN D.

Stockholder loans and guaranty payments—ordinary loss deductions. *American bar association journal*, v. 41, Nov. 1955, p. 1051-2.

SMYTH, E. BRYAN

Commentary on "educational standards." *Australian accountant*, v. 26, July 1956, p. 279-82.

Executorship accounts; a treatise on the principles and practice of executorship accounting as applied in Australia, written for practising accountants and students preparing for the examinations of universities, technical colleges, accountancy institutes and similar examining authorities. ed. 3. Sydney, Law book co. of Australasia Pty. Ltd., 1955. 248p.

Some thoughts on education of accountants. *Australian accountant*, v. 26, March 1956, p. 95-100.

SMYTH, J. E.

Case for social accounting. *Canadian chartered accountant*, v. 68, April 1956, p. 279-86.

SMYTH, J. E., joint author

See Ashley, C. A., and Smyth, J. E.

SNELL, SEWARD B.

Northwest airlines revisited. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 659-65.

SNIDER, HAROLD WAYNE

Life insurance investment in commercial real estate. Homewood, Ill., Richard D. Irwin, inc. (Published for the S. S. Huebner foundation for insurance education, University of Pennsylvania), c1956. 136p.

SNYDER, CLARENCE W.

Interpreting figures for operating management. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 5-13.)

SNYDER, RALPH W.

Direct yield formulas for serial bonds. *Accounting review*, v. 30, April 1955, p. 257-67.

SNYDER, RICHARD E.

National sporting goods association. 1955 costs-of-doing business survey. Chicago, Ill., National sporting goods association, c1956. 8p.

SNYDER, WILLIAM L.

Cost reduction in action. *Cost and management* (Canada), v. 29, June 1955, p. 227-38.

SOAP**Cost accounting**

McNeill, W. I. Soap cost accounting. *Soap and chemical specialties*, v. 30, June 1954, p. 89, 91, 93, 178-9.

SOBERNHEIM, RUDOLF AND BROWN, WILLIAM J.

Collective bargaining on stock purchase plans: what price employee stock ownership? *Columbia law review*, v. 55, Nov. 1955, p. 1000-37.

SOCIAL ACCOUNTING

See also Income—National

Bray, F. Sewell. Formal review of social accounting. *Accountant* (Eng.), v. 132, March 26, 1955, p. 342-8.

Burton, Harry. Social accounts of the United Kingdom for 1954 and 1955. *Accounting research* (Eng.), v. 7, July 1956, p. 263-83.

Edey, Harold C., and Peacock, Alan T. National income and social accounting. London, Hutchinson's university library, 1954. 224p.

Grasberg, Eugene. Social accounts and input-output tables. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 303-9.

Powelson, John P. Economic accounting; a textbook in accounting principles for students of economics and the liberal arts. New York, McGraw-Hill book co., inc., 1955. 400p.

Powelson, John P. Social accounting. *Accounting review*, v. 30, Oct. 1955, p. 651-9.

Smyth, J. E. Case for social accounting. *Canadian chartered accountant*, v. 68, April 1956, p. 279-86.

SOCIAL AGENCIES

See Social service agencies

SOCIAL SECURITY

Ain, Samuel N. OASI—impact on private pension plans. *Harvard business review*, v. 34, May-June 1956, p. 101-8.

Backman, Jules. High costs of liberalizing SUB plans. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 69-75.

Campbell, Donald F., Jr. Social security act: twenty years experience. *Journal of accountancy*, v. 102, Aug. 1956, p. 27-34.

Cannon, Charles H. Changes in social security law. *California accountant*, v. 8, Jan. 1956, p. 1-2.

Charnak, Jerome J. IRS directive challenged. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

Commerce clearing house, inc. Complete social security law 1956; the full texts of the social security act and employment tax provisions of the Internal revenue code of 1954 as amended with 1956 changes in place. Chicago, Ill., Commerce clearing house, inc., c1956. 319p.

Commerce clearing house, inc. Explanation of social security law as amended in 1956 (including the Social security amendments of 1956, approved August 1, 1956). Chicago, Ill., Commerce clearing house, inc., c1956. 144p.

Eckhardt, August G. Farm partnership form with suggestions as to how to obtain social security coverage for "retired" farmers. *Wisconsin bar bulletin*, v. 28, Dec. 1955, p. 9, 11-12, 57-61.

Erb, Howard N. Social security amendments of 1956. *Price Waterhouse review*, v. 1, Sept. 1956, p. 36-47.

Kent, Harold R. United Kingdom—income tax and social security laws; a digest. New York, Controllers institute of America (1955). 26 mimeo. pages.

Keogh, Eugene J. Retirement and survivorship security for self-employed persons. *California certified public accountant*, v. 24, Nov. 1956, p. 42-6.

Mushkin, Selma. Fiscal status of old-age and survivors insurance programs in the United States. *National tax journal*, v. 8, June 1955, p. 149-70.

Prentice-Hall, inc. How the new 1956 social security set-up affects you. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 32p.

Social security act: the first twenty years. *Social security bulletin*, Aug. 1955.

United States. Health, education, and welfare, Department of. Analysis of benefits—OASI program—1954 amendments. Washington, D.C., Department of health, education, and welfare, May 1955. 48p. (*Actuarial study no. 41*)

United States. Health, education, and welfare, Department of. Present values of OASI benefits in current payment status, 1940-54. Washington, D.C., Department of health, education, and welfare, July 1955. 18p. (*Actuarial study no. 42*)

United States. Senate. Federal old-age and survivors insurance trust fund; letter from the Board of trustees of the Federal old-age and survivors insurance trust fund transmitting pursuant to law the sixteenth annual report of the Board of trustees of the federal old-age and survivors insurance trust fund. Washington, D.C., Government printing office, 1956. 46p.

Accountants

See Social security—Professional men

Canada

Barber, Clarence L. Tax levels and prospective welfare expenditures. *Canadian tax journal*, v. 4, March-April 1956, p. 88-99.

Great Britain

Kent, Harold R. United Kingdom income tax and social security laws. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 125-42.

Lawyers

See Social security—Professional men

Professional men

Malkasian, Henry A. Social security for lawyers; the profession should not be excluded. *American bar association journal*, v. 41, Dec. 1955, p. 1129-32.

Tall, G. B. January 1955 starts coverage of self-employed accountants. *CPA news bulletin* (Maryland association of certified public accountants), v. 5, Jan. 1955, p. 4.

SOCIAL security act. Campbell, Donald F., Jr.

SOCIAL security act: the first twenty years. *Social security bulletin*, Aug. 1955.

SOCIAL SERVICE AGENCIES

See also Charities

Child welfare
Children's homes
Community chests
Non-profit organizations
Public welfare

Accounting

California society of certified public accountants.

Los Angeles chapter. Accounting principles for social service organizations. *California certified public accountant*, v. 24, Aug. 1956, p. 29-32.

Ritz, Allen C. Accounting and budgeting for social agencies. *Controller*, v. 23, March 1955, p. 120-1, 152.

Budgeting

Ritz, Allen C. Accounting and budgeting for social agencies. *Controller*, v. 23, March 1955, p. 120-1, 152.

SOCIALIZATION OF BUSINESS AND INDUSTRY

See Government ownership of business and industry

SOCIETIES, ASSOCIATIONS, ETC.

See also Accountants' societies

Chambers of commerce
Clubs
Cooperatives
Trade associations

SOCIETIES, ASSOCIATIONS, ETC.—(Continued)

- Beutel, Frederick K. Law making by professional and trade associations. *Nebraska law review*, v. 34, March 1955, p. 431-46.
- Bredell, Harold H. American bar association: a summary of its financial affairs. *American bar association journal*, v. 42, Feb. 1956, p. 130-2.
- Chamber of commerce of the United States. Modern day trade and professional associations; what they are and what they do. Washington, D.C., Chamber of commerce of the United States. (1955). 43p.
- Functions and services of taxpayer research organizations. (In National tax association. *Proceedings* . . . 1955. p. 370-93.)
- Gale research company. Encyclopedia of American associations—1956; a guide to the trade, business, professional, labor, scientific, educational, fraternal and social organizations of the United States. Detroit, Mich., Gale research co., c1956. 306p.
- McKay, Milton. Some of the legal problems of the professional and technical associations. Washington, D.C., American society of association executives, 1956. 13 mimeo. pages.
- Oleck, Howard L. Non-profit corporations and associations; organization, management, and dissolution. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 460p.
- Randall, John D. Working democracy: the Association's House of delegates. *American bar association journal*, v. 42, Feb. 1956, p. 122-5.

Taxation

- Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 281-310.)
- Mackay, Richard L. Pension plans and associations taxable as corporations for professional persons. (Condensed from *Southwestern law journal*, Summer 1956) *Monthly digest of tax articles*, v. 7, Nov. 1956, p. 12-27.
- Webster, George D. Permissible scope of trade association activity—taxwise. *American trade association executives*, v. 8, Jan. 1956, p. 45-57.

SOCIETY FOR ADVANCEMENT OF MANAGEMENT

- Measurement of management conference proceedings, November 3-4, 1955. New York, Society for advancement of management, c1956. 147p.

SOCIETY OF INCORPORATED ACCOUNTANTS

- Layton, H. L. Changing pattern of audit practice. London, Society of incorporated accountants, September 1955. 76p. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 371-5. (Summary)
- Periodical financial statements. *Accounting research* (Eng.), v. 6, April 1955, p. 77-105.
- Russell, W. G. A. Valuation of stock and work in progress. London, Society of incorporated accountants, September 1955. 27p.
- Seventieth annual general meeting, May 17, 1955. *Accountancy* (Eng.), v. 66, June 1955, p. 229-34.
- Seventy-first annual general meeting. *Accountancy* (Eng.), v. 67, June 1956, p. 245-57.
- Seventy-first annual report of the council and accounts for the year 1955. London, Society of incorporated accountants. 32p.

SOCIETY OF INCORPORATED ACCOUNTANTS. INCORPORATED ACCOUNTANTS' RESEARCH COMMITTEE

- Cornwell, S. V. P. Towards a standard procedure for agricultural accounting. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 12p.
- Current digest of the law affecting accountancy. Fourth issue, 1st May-31st August 1954. London, Society of incorporated accountants, 1954. 91p.
- Fifth issue, 1st September-31st December 1954. 71p.
- Davis, Desmond F. Some suggestions on simple accountancy control techniques for the small industrial concern. London, Society of incorporated

- accountants, Incorporated accountants' research committee, 1955. 19p.
- Ilersic, A. R. Estate duty and private companies; reprinted with revisions from *Accounting research*. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 26p.

SOCIETY OF INDUSTRIAL REALTORS

- Evaluating industrial real estate. (Papers delivered at Industrial real estate seminar, September 1952) Washington, D.C., Society of industrial realtors, November 1953. 136p.

SOCIETY OF SAVINGS AND LOAN CONTROLLERS

- Summary and publications. New York, Society of savings and loan controllers (1955). various paging.

SOCIOLOGY

- Ward, A. Dudley. American economy—attitudes and opinions. New York, Harper and brothers, c1955. 199p.

SOE, C. SPANGSBERG

- Cost accounting and use and occupancy insurance. *Cost and management* (Canada), v. 29, Dec. 1955, p. 401-10.

SOFT DRINKS

- See Beverages
Bottling

SOLARI, BENJAMIN, joint author

- See Porter, John W., and Solari, Benjamin

SOLICITORS

- See Lawyers

SOLL, LLOYD GEORGE

- Income taxation of trusts and estates. *New York university law review*, v. 30, Feb. 1955, p. 293-307.
- Simple trusts under 1954 code; where law has not fully achieved declared objectives. *Trusts and estates*, v. 94, Nov. 1955, p. 916-18, 986.

SOLOMON, EZRA

- Arithmetic of capital-budgeting decisions. *Journal of business* (University of Chicago), v. 29, April 1956, p. 124-9.

SOLOMONS, DAVID

- Accounting education for new responsibilities. *Accountant* (Eng.), v. 134, Jan. 28, 1956, p. 83-6; Feb. 4, 1956, p. 114-20.
- Revolution in professional education? *Accountancy* (Eng.), v. 67, March 1956, p. 80-1.

SOLSTAD, HAROLD M.

- Executive compensation—a review of considerations. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 729-34.

SOLTOW, LEE

- Historic rise in the number of taxpayers in a state with constant tax law. *National tax journal*, v. 8, Dec. 1955, p. 379-81.

SOLTOW, LEE, joint author

- See Reininga, Warren and Soltow, Lee

- SOME** balm for outraged taxpayers in Ways and means recommendations on 452 and 462. *Journal of taxation*, v. 2, May 1955, p. 277-8.

- SOME** elements of effective church controllership. Henke, Emerson O.

- SOME** of the legal problems of the professional and technical associations. McKay, Milton.

- SOME** professional challenges of 1956. Zebley, John H., Jr.

- SOME** tax aspects of other deductions. Hurst, Kenneth.

SONEY, ARNOLD C.

How long must a taxpayer keep his records? Boston, Mass., Massachusetts society of certified public accountants, c1955. 23p. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 43-9.

SOPHAN, T. J.

Foreign possessions: cesser of source—taxation of foreign remittances. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 524-6.

SORDEN, DALE L., joint author

See Teschner, Richard R., and Sorden, Dale L.

SoRELLE v. COMMISSIONER

Leeper, Towner. Tax accounting—hybrid systems for livestock raisers—cash receipts and disbursements plus inventories—SoRelle v. Comm'r, 22 T.C. No. 60, CCH Dec. 20,372 (1954). *Texas law review*, v. 33, Dec. 1954, p. 262-4.

SORRELL, LEWIS C.

Letter on non application of "incremental cost" principle to postal cost accounting dated March 4, 1954. (In United States. Post office department. *Financial policy for the Post office department*. 1954. p. 232-5.)

SOUP CANNING

See Canning and preserving

SOURCE material directory. International council of industrial editors.

SOURCES OF INFORMATION

See Business sources

SOUTH, T. W., joint author

See Wilson, H. A. R. J., and South, T. W.

SOUTH AFRICA

See Union of South Africa

SOUTH DAKOTA, UNIVERSITY OF. BUSINESS RESEARCH BUREAU

Record keeping for small businesses and other enterprises—describes and illustrates systems, by Harry E. Olson. Vermillion, S.D., University of South Dakota, Business research bureau, May 1956. 58p. (*Bulletin no. 46*) (Same as: Handbook of accounting systems, by Harry E. Olson)

SOUTHARD, C. HAROLD

Planning and control for internal operation. *Internal auditor*, v. 13, June 1956, p. 45-9.

SOUTHERN CALIFORNIA, UNIVERSITY OF. SCHOOL OF LAW

Eighth tax institute tax forms and clauses; major tax planning for 1956. Albany, N.Y., Matthew Bender and co., inc. 1956. 784p.

Tax institute on the Internal revenue code of 1954; major tax problems of 1955. Albany, N.Y., Matthew Bender and co., inc., 1955. 880p.

SOUTHERN FURNITURE MANUFACTURERS' ASSOCIATION

Cost accounting manual for furniture manufacturers. May 1955. High point, N.C., Southern furniture manufacturers' association, c1955. 75p.

SOUTHERN RHODESIA

Congress of chartered accountants of South Africa and Southern Rhodesia. Papers to be presented at the first congress, 22-25 March 1955, Johannesburg, South Africa, Congress of chartered accountants of South Africa and Southern Rhodesia, March 1955. 72p.

SOUTHWESTERN LEGAL FOUNDATION

Proceedings of the sixth annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, January 19-21, 1955. Albany, N.Y., Matthew Bender and co., 1955. 620p.

Proceedings of the seventh annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, February 1-3, 1956. Albany, N.Y., Matthew Bender and co., 1956. 787p.

SOUVENIRS

See Gift and novelty retailers

SOWELL, WALDO

Accountant's ethical responsibilities. *Bulletin* (Georgia society of certified public accountants), v. 23, July 1955, p. 3-6.

SOYARS, TOM

Criminal procedure—right to counsel—necessity that defendant have aid of an accountant in a complex tax prosecution. *Kentucky law journal*, v. 44, Summer 1956, p. 476-8.

SPACEK, LEONARD

Accounting has failed to prevent major misrepresentations. (Address before Chicago control, Controllers institute of America, April 19, 1956) 14p. *Illinois certified public accountant*, v. 18, Summer 1956, p. 10-17.

Are industrial common stocks selling on fictitious earnings? (Address before Financial analysts of Philadelphia, March 15, 1956) 10p. (*The Arthur Andersen chronicle*, v. 16, April 1956, p. 83-92.

Electronic computer: tool of the future. *Business topics* (Michigan state college), v. 3, June 1955, p. 9-14.

SPALDING, W. L.

Problems of compilation of selling and distribution costs. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 65-76.

SPANBOCK, MAURICE S., CARRO, MELVIN J., AND KATZ, ISRAEL

Nourishing the thin corporation. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 687-92.

SPANDORF, LEO

Income tax aspects of real estate syndicates. *New York certified public accountant*, v. 26, Sept. 1956, p. 551-7.

SPARE PARTS AND EQUIPMENT

Burns, L. W. Accounting for spare parts. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 405-11.)

SPARKS, GEORGE C., JR.

Look at internal control. *Woman C.P.A.*, v. 18, Aug. 1956, p. 14-17.

SPEAR, HARVEY M.

Stockholder problems subsequent to tax-free split-ups, split-offs and spin-offs. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 795-805.)

SPEAR, MARY ELEANOR

Charting statistics. New York, McGraw-Hill book co., inc., 1952. 253p.

SPECIAL AUDITS

See Auditing—Special audits
Investigations

SPECIAL authorities, hospitals and schools, by Howard G. Krupp, Joseph M. Cunningham and Herman B. Dine. Municipal finance officers association of the United States and Canada.

SPECIAL LIBRARIES ASSOCIATION

Handbook of commercial, financial and information services, compiled by Walter Hausdorfer. ed. 5. New York, Special libraries association, 1956. 229p.

Nielander, Ruth. Dollars and sense of a company library. New York, Special libraries association (1955). leaflet.

SPECIAL problems in accounting for nonferrous metal mines. LeMaster, Eustace.

SPECIAL-PURPOSE REPORTS

See Hospitals
Municipal
Non-profit organizations
Reports—Special purpose
Schools, colleges, etc.

SPECIAL report on results of renegotiation. Callahan and Hollowell.

SPECIALIZATION

de Paula, F. Clive. Work of specialists in management accounting. *Accountant* (Eng.), v. 134, March 3, 1956, p. 239-41.
Drinker, Henry S. Legal specialists: specialized legal service. *American bar association journal*, v. 41, Aug. 1955, p. 690-2.
Joiner, Charles W. Specialization in the law: control it or it will destroy the profession. *American bar association journal*, v. 41, Dec. 1955, p. 1105-8.
May, George O. Specialism. *Accountant* (Eng.), v. 133, July 23, 1955, p. 93.
Nelson, Bertram. Specialization in the accountancy profession. *Accountant* (Eng.), v. 134, Feb. 18, 1956, p. 181-2.
Siddall, Roger B. Specialization in the law: a report to Professor Joiner's call for control. *American bar association journal*, v. 42, July 1956, p. 625-7.
Specialism. *Accountant* (Eng.), v. 132, Feb. 12, 1955, p. 173.
Tweed, Harrison. Good tax service to clients by lawyers demands that the Bar permit specialization. *Journal of taxation*, v. 4, May 1956, p. 304-6.
Wham, Benjamin. Specialization in the law: the public need must be better served. *American bar association journal*, v. 42, Jan. 1956, p. 39-41.
Wolfenden, John. Specialization within a profession. *Accountant* (Eng.), v. 135, Nov. 10, 1956, p. 488-91.

SPECIALIZED accounting problems of the lumber industry. Simpson, R. M.

SPECIALTY STORES

See also Chain stores, Specialty chains
Retail trade

Accounting

Bauer, Kenneth J. What's in expense center accounting for retail stores? *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 874-9.

Statistics

Dun and Bradstreet, inc. Women's accessory and specialty stores; operating results in 1954, by Elmer T. Sivertsen. New York, Dun and Bradstreet, inc., c1955. not paged. (*Cost of doing business survey*)
Foulke, Roy A. Ratios for women's specialty shops. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)
McNair, Malcolm P. Operating results of department and specialty stores in 1954. Boston, Mass., Harvard university, Graduate school of business administration, June 1955. 66p. (*Bureau of business research bulletin no. 143*)
McNair, Malcolm P., and Carson, David. Operating results of department and specialty stores in 1955. Boston, Mass., Harvard university, Graduate school of business administration, June 1956. 70p. (*Bureau of business research bulletin no. 145*)
National retail dry goods association. Controllers' congress. 1954 merchandising and operating results of departmentized stores. 1955 ed. New York, National retail dry goods association, Controllers' congress, c1955. 304p.

SPECTACLES

See Optical supplies manufacturers

SPEERS, LINDEN C.

Standard costs for small business. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 19-29.

SPELL, JARRETTE CURTIS

Natural business year; a thesis submitted to the Graduate faculty of the Louisiana state university and agricultural and mechanical college in partial fulfillment of the requirements for the degree of Master of business administration in the Department of accounting. May 1955. 76 mimeo. pages.

SPENCER, CHARLES H.

Bad debt deduction of savings and loan associations. *Accounting review*, v. 31, April 1956, p. 263-71.

SPENCER, EDGAR A. B.

Powers of direction and determination under construction contracts. *Virginia law review*, v. 41, April 1955, p. 343-61.

SPENCER, LELAND G.

Considering length of run in product pricing. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 819-31.
Profitgraph—technique and applications. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 493-507.

SPENCER, NORMAN

Indictment of the profession. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 8-10.
New approach to printers' costs. *Accountants' journal* (N.Z.), v. 35, Nov. 1956, p. 136-9.

SPENCER, ROBERT L.

Some problems encountered in incorporating the corporation. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 90-9.)

SPENCER, W. R.

Increasing importance of the accountant in present-day industrial management. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 702-10.

SPERRY, ALBERT F.

What degree of automation is warranted in your organization? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 48-54.)

SPICER, ERNEST EVAN

Ernest Evan Spicer. *Accountancy* (Eng.), v. 67, March 1956, p. 83.

SPICER, ERNEST EVAN, joint author

See Ranking, D. F. D., Spicer, E. E., and Pegler, E. E.

SPIPKY, ABRAHAM H.

Old section 275 (c) and special situations. *Taxes—the tax magazine*, v. 33, March 1955, p. 215-20.

SPIILLANE, THOMAS R.

Carry-overs under 1954 code. *Bulletin* (Georgia society of certified public accountants) v. 23, Feb. 1956, p. 1, 3-6.

SPIN-OFFS, SPLIT-OFFS AND SPLIT-UPS

Danzig, Aaron L. Problems in effective tax-free split-ups, split-offs and spin-offs. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 783-93.)
Fager, John W. Corporate fission (section 355 of 1954 code). *Virginia accountant*, v. 9, Jan. 1956, p. 4-11.
Lane, James E., Jr. Spin-offs, split-offs and split-ups under the 1954 code. (*The*) *Arthur Andersen chronicle*, v. 16, April 1956, p. 97-110.
Lowrimore, Charles S., Sr. How to stay in tax-free territory with a divisive reorganization under section 355. *Journal of taxation*, v. 3, July 1955, p. 8-18.
Lurie, Alvin D. Pensions after mergers and spin-offs. *Tax law review*, v. 10, May 1955, p. 531-48.

SPIN-OFFS, SPLIT-OFFS AND SPLIT-UPS—

(Continued)

- Mahon, James J., Jr., editor. Partial liquidation may avoid spin-off hazards. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90-1.
- Ponder, Lester M. Restrictive regulations block tax-free real-estate spin-offs under section 355. *Journal of taxation*, v. 5, Aug. 1956, p. 69-70.
- Spear, Harvey M. Stockholder problems subsequent to tax-free split-ups, split-offs and spin-offs. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 795-805.)
- Swados, Robert O. Tax-free acquisitions and distributions under the 1954 code; split-ups, split-offs and spin-offs. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 76-101.)
- SPINDLER, H. O., AND HUGGETT, D. R.**
Review of the sales tax report. *Canadian chartered accountant*, v. 68, June 1956, p. 501-5.
- SPINK, F.**
Uses of costs in the fixing of prices with particular reference to the use of marginal costing. *Cost accountant* (Eng.), v. 33, Jan. 1955, p. 278-83.
- SPLIT-DOLLAR** life insurance. *L.R.B. & M. journal*, *Tax supplement*, v. 2, Feb. 15, 1956. 4p.
- SPLIT-UPS**
See Spin-offs, split-offs, and split-ups
Stock split-ups
- SPOILAGE**
See Scrap, waste, etc.
- SPORRER, MICHAEL J.**
Mahon, James J., Jr., editor. Accelerating the new rules on net operating loss deduction. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 83. Past and future of deferring income and reserving for expenses. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 45-58.
- SPORTING GOODS RETAILERS**
Statistics
Accounting corporation of America. Sporting goods. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 58.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 58.)
National cash register company. Sporting goods stores. (In its *Expenses in retail businesses*. (1955). p. 38.)
National sporting goods association. NSGA cost of doing business survey for 1953. Chicago, Ill., National sporting goods association, c1954. 7p.
National sporting goods association. NSGA cost of doing business survey for 1954. Chicago, Ill., National sporting goods association, c1955. 8p.
National sporting goods association. 1955 costs-of-doing business survey. Chicago, Ill., National sporting goods association, c1956. 8p.
- SPRAGUE, WILLIAM DOUGLAS**
Fraud, the accountant, and internal control. *Journal of accountancy*, v. 100, Sept. 1955, p. 34-9.
Reporting standards for special types of reports. *Journal of accountancy*, v. 101, June 1956, p. 41-3.
Statement no. 23, Committee on auditing procedure, American institute of accountants. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 304-8.
Testing the adequacy of internal control. (*The Arthur Andersen chronicle*, v. 16, Dec. 1955, p. 18-31. *Journal of accountancy*, v. 101, March 1956, p. 49-55.
- SPRIEGEL, WILLIAM R.**
Industrial management. ed. 5. New York, John Wiley and sons, inc., c1955. various paging. (Edition 4, by William R. Spriegel and Richard H. Lansburgh)
- SPRING, CHARLES E.**
Is conventional tabulating equipment in the twilight zone? *Systems and procedures quarterly*, v. 7, May 1956, p. 13-18.
- SPRONCK, LAMBERT H.**
Today's costing methods and their objectives. *L.R.B. & M. journal*, v. 36, Oct.-Dec. 1955, p. 4-16.
New York certified public accountant, v. 26, May 1956, p. 285-94. *News bulletin* (Massachusetts society of certified public accountants), v. 29, June 1956, p. 130-8.
- SPURR, WILLIAM A.**
Price index for life inventory valuation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 212-19.)
- SRINIVASAN, R.**
Some aspects of government accounts and audit. *Chartered accountant* (India), v. 5, July 1956, p. 18-25.
- STACEY, NICHOLAS A. H.**
Accounting and the commercial revolution; the origins of bookkeeping and its function in medieval trade. *Accountant* (Eng.), v. 132, June 25, 1955, p. 710-13.
Accounting education—a trial balance. *Accountancy* (Eng.), v. 66, June 1955, p. 208-11.
Accounting hall of fame; Americans pay homage to leaders of the profession. *Ohio certified public accountant*, v. 14, Spring 1955, p. 79-80.
Monopoly and cartelisation trends in the accountancy profession. *Secretaries chronicle*, v. 31, March 1955, p. 145-50. *National public accountant*, v. 5, June 1955, p. 12-15, 18.
- STACHLER, ROBERT G.**
Should donated surplus be shown on the balance sheet? (Editorial notes) *University of Cincinnati law review*, v. 24, Fall 1955, p. 582-6.
- STAFF** organization. American institute of accountants.
- STAFF TRAINING**
See Accountants' office—Staff training
- STAFFORD, J.**
Uses of economic statistics. *Cost accountant* (Eng.), v. 35, Nov. 1956, p. 180-3.
- STAGGERED INVENTORIES**
See Inventories—Cyclical method
- STAMP COLLECTORS**
See Collectors
- STANDARD** accounting manual for savings and loan associations. United States savings and loan league and American savings and loan institute.
- STANDARD** accounting system manual. General motors corporation.
- STANDARD** accounting system manual for Studebaker and Packard dealers. Studebaker-Packard corporation.
- STANDARD** commodity classification. United States. Budget, Bureau of.
- STANDARD COSTS**
Chubbuck, Arthur C. Standard costs. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 163-7. (1955 conference proceedings)
Cullinan, Thomas G. Why we use standard costs—pointers and reminders. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 892-7.
Evans-Hemming, D. F. Flexible budgetary control and standard costs; cost control for management. Thiensville, Wis., Counting house pub. co., 1952. 184p.
Johnston, Vance M. Foundations for standard cost systems. *Woman C.P.A.*, v. 17, April 1955, p. 10-13.

STANDARD COSTS—(Continued)

- Markell, Robert A. Standards revision tells the story of trends. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1131-7.
- Micca, L. Edward. Auditing standard cost and expense budgets. *Internal auditor*, v. 13, Dec. 1956, p. 66-79.
- Osler, Paul W. Estimating the month's gross profit under standard costs. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 897-903.
- Pace, Homer St. Clair and Koestler, Edward J. Standard costs. (In their *Cost accounting*. c1956. p. 284-332.)
- Roe, Lewis W. How standard costs help in managing a steel company. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 771-97.
- Speers, Linden C. Standard costs for small business. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 19-29.

Ceylon

- Hartwell, Donald. Practical study in work-in-progress control with standard costing. *Ceylon accountancy journal*, v. 1, July 1956, p. 24-31.

Great Britain

- Cave, S. R. Budgetary control, standard costing and factory administration. London, Gee and co., ltd. 1955. 152p.
- Hunter, F. T. Standard costs won't balance automatically! *Accountancy* (Eng.), v. 67, Feb. 1956, p. 45-8.
- Institute of chartered accountants in England and Wales. Taxation and research committee. Standard costing; an introduction to the accounting processes. London, Institute of chartered accountants in England and Wales, 1956. 101p.
- Nelson, R. G. H. Standard costing—is it really worth while? *Accountant* (Eng.), v. 134, June 16, 1956, p. 674-6.
- Norcross, H. H. Orthodoxy and unorthodoxy in standard costs. *Accountancy* (Eng.), v. 67, May 1956, p. 169-72.
- Paterson, J. Problems of installing a standard cost system. *Cost accountant* (Eng.), v. 35, July 1956, p. 37-9.
- Risk, W. S. Standard costing. *Accountants' magazine* (Scot.), v. 60, June 1956, p. 341-6.

Union of South Africa

- Jonnes, G. S. Standard costs and budgetary control in practice. *South African accountant*, v. 3, June 1956, p. 72-9.

STANDARD handbook for accountants. Lasser, J. K., tax institute, editors.

STANDARD manual of accounting for dental dealers. American dental trade association.

STANDARD REGISTER COMPANY

- American institute of management. Standard register company. *Management audit*, v. 5, Jan. 1956, p. 1-8. (*Special audit no. 136*)

STANDARDIZATION

See also Accounting—Principles and standards

Accounting—Uniform methods
Auditing—Principles and standards
Cost and factory accounting—Uniform methods
Standards costs

- Melnitsky, Benjamin. Profiting from industrial standardization. New York, Conover-Mast publications, inc., c1953. 381p.

STANDARDS of disclosure and their development. Chetkovich, Michael N.

STANDARDS of education and experience for certified public accountants. Commission on standards of education and experience for certified public accountants.

STANDARDS of professional relations and conduct. Mead, Daniel W.

STANFORD UNIVERSITY. GRADUATE SCHOOL OF BUSINESS

- Houck, George H., Nielsen, Oswald and Churchill, Calvin W. Cost of medical care for the aged (a case study covering experience in the Masonic home at Decoto, California in 1952). Stanford, Calif. Stanford university, Graduate school of business, c1955. 34p. (*Business research series no. 7*)
- Porterfield, James T. S. Life insurance stocks as investments. Stanford, Calif., Stanford university, Graduate school of business, c1956. 106p. (*Business research series no. 9*)

STANGER, ROLAND J.

- Exchange control. *Ohio state law journal*, v. 17, Summer 1956, p. 302-19.

STANLEY, A. D. PETER

- Business interruption insurance claims. *Canadian chartered accountant*, v. 68, May 1956, p. 392-400.

STANLEY, ALEXANDER O., AND WEAVER, MARION L.

- So you want to invest abroad . . . how 46 companies compare. *Dun's review and modern industry*, v. 69, Dec. 1956, p. 103-14.

STANLEY, JOYCE AND KILCULLEN, RICHARD

- Federal income tax; a guide to the income tax provisions of the internal revenue code, the income tax regulations and the more important court decisions. ed. 3. (1955). New York, Tax club press, 1955. 380p.

STANLEY, LILLIAN WORTHING

- Capital gains on real estate subdivisions. *Southern California law review*, v. 29, Dec. 1955, p. 116-25.

STANLEY, LOWELL

- Independent producer's position. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 474-84.)

STANLEY, WILLARD F.

- New rapid tax depreciation—how to use it profitably. New York, Prentice-Hall, inc., 1955. 153p. (*Includes annual and monthly depreciation tables*)
- Rapid tax depreciation under the 1954 revenue code. *Controller*, v. 23, Sept. 1955, p. 418-21.
- What the new rapid tax depreciation means to utilities. *Public utilities fortnightly*, v. 55, March 3, 1955, p. 235-44.

STANS, MAURICE H.

- AIA president Stans offers a proposed solution to the tax practice controversy. *Journal of taxation*, v. 3, Dec. 1955, p. 336-41.
- Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.
- CPA and his professional society. *News bulletin* (Massachusetts society of certified public accountant), v. 29, Nov. 1955, p. 42-9. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 3-9.
- CPA's practice before federal agencies. *Journal of taxation*, v. 2, March 1955, p. 137-8.
- Future of accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 583-601.) *Certified public accountant* (Oklahoma society of certified public accountants) v. 11, July-Aug. 1955, p. 1, 3-5. (Condensed)
- May, George O., and Dohr, James L. Book value: a brief comment on the Stans-Goedert article. *Journal of accountancy*, v. 99, April 1955, p. 42-4.
- Next era will be the age of accounting. *Office*, v. 41, Jan. 1955, p. 81, 216.
- Next fifty years. *New York certified public accountant*, v. 25, Jan. 1955, p. 18-25.
- Raising the stature of the accounting profession. *Texas certified public accountant*, v. 27, July 1955, p. 1, 3-6.
- Recent accounting developments in the United States. (In Interamerican accounting conference. *Report of delegation representing the American institute of accountants at the third Interamerican*

STANS, MAURICE H.—(Continued)

accounting conference, Sao Paulo, Brazil, November 13 to 20, 1954)

Stans addresses FBA meeting on "Should non-lawyers be permitted to practice before administrative agencies?" *Journal of accountancy*, v. 98, Dec. 1954, p. 700, 702.

Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.

STANS, MAURICE H., AND GOEDERT, JOHN P.

What is book value? *Journal of accountancy*, v. 99, Jan. 1955, p. 38-46.

STAPCHINSKAS, J. P.

Further tax implications of business location. (In American management association. *Management and taxes*, c1956, p. 103-10.)

Taxation of business in Michigan: viewpoints of businessmen. (In National tax association. *Proceedings* . . . 1955, p. 25-9.)

STAPLES, FREDERICK

Inventories. Thiensville, Wis., Counting house publishing co., c1955, 113p.

Inventory taking instructions. Thiensville, Wis., Counting house pub. co., c1951, 9p.

STAPLES, RONALD

Modern back duty practice. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 317-27.

"Taxation" manual; compiled by barristers and experts under the direction of Ronald Staples. London, Taxation publishing co., ltd., 1955, 441p.

STAPLES, RONALD, editor

"Taxation"—key to income tax and surtax 1955-1956 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Finance act 1955, ed. 40. London, Taxation pub. co., ltd. (1955). 223p.

"Taxation"—key to income tax and surtax 1956-57 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Budget 1956, ed. 41. London, Taxation pub. co., ltd. (1956). 223p.

STARK, LOREN D.

Taxation of life insurance proceeds. (In 1955 *Taxation and estate planning symposium*, p. 31-41.)

STARK, MAURICE E.

Claims for refund of federal taxes. *Iowa law review*, v. 41, Summer 1956, p. 496-522.

STARRETT, PAUL

Demonstration appraisal: oil company bulk plant, on leased ground. (In Society of industrial realtors. *Evaluating industrial real estate*, 1953, p. 29-56.)

STATE aid for education in the State of New York.
Fact finding committee on state aid for education.**STATE** allocation factors—the property factor; sales and gross receipts factors; payroll, manufacturing costs and other factors. *Tax executive*, v. 7, Jan. 1955, p. 30-41.**STATE BAR OF CALIFORNIA**

California. County of Los Angeles. Superior court. Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior court C.A.no. 8212, Los Angeles Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants). February 9, 1954, 15p.

STATE BOARDS OF ACCOUNTANCY

American institute of accountants. Committee on state legislation. Composition of state boards of accountancy. New York, American institute of accountants, 1955, 8 mimeo. pages. (*State legislation research study no. 1*)

Cochrane, Jeannette M. State code of ethics—problem or panacea? *Illinois certified public accountant*, v. 18, Spring 1956, p. 24-31.

Yeager, L. C. J. Broad authority boards have under their state laws to accomplish uniformity. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 52-4.)

STATE DEBT

See Debt—Public

STATE of the profession. Glassco, J. Grant.**STATE SCHOOLS**

See Schools, colleges, etc., State

STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

See Accountants' societies—C.P.A., also under name of individual state society

STATE SOCIETY EXECUTIVES ASSOCIATION

Heintzelman, F. Willard. Relating public relations. (Address at State society executives association meeting, October 16, 1954) 8 typewritten pages.

STATE SOCIETY EXECUTIVES ASSOCIATION AND STATE SOCIETY OFFICERS

Heintzelman, F. Willard. What does a full-time executive really do? (Address to State society executives association and State society officers, October 23, 1955, at Washington, D.C.) 3 mimeo. pages.

Pearson, Russell A. Talk presented before State society executives and State society officers, October 23, 1955, at Washington, D.C., on the subject of the employment of an executive secretary. 2 mimeo. pages.

Rickbeil, Raymond E. Address on state legislation delivered before State society executives association and State society officers, October 23, 1955, at Washington, D.C. 9 mimeo. pages.

STATE TAX CALENDAR

See issues of *Taxes*—the tax magazine

STATE tax rates and collections, 1950 and 1955.
Tax foundation.**STATE TAXATION**

See Taxation, United States—States
also Taxation, under name of particular state

STATEMENT OF AFFAIRS

See Statements, Financial—Affairs

STATEMENT OF FUNDS

See Statements, Financial—Funds

STATEMENT OF PRINCIPLES (LAWYERS AND ACCOUNTANTS)

American bar association. Statements of principles with respect to the practice of law formulated by representatives of the American bar association and various business and professional groups. Chicago, Ill., American bar association, June 15, 1956, p. 105A—112A.

American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956, 14p.

National conference of lawyers and certified public accountants. Statement of principles relating to practice in the field of federal income taxation. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 62-3.

Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.

STATEMENT of standards and responsibilities under public accounting internship programs. American institute of accountants. Committee on accounting personnel and American accounting association Committee on internships.

STATEMENT of the laws of Mexico in matters affecting business. Molina, Julian Bernal.

STATEMENTS, FINANCIAL

See also Reports

American accounting association. Accounting concepts and standards underlying corporate financial statements and supplements. Columbus, Ohio, American accounting association (1956). not paged.

American accounting association. Price-level changes and financial statements—basic concepts and methods, by Perry Mason. Columbus, Ohio, American accounting association, 1956. 28p.

American accounting association. Price level changes and financial statements—Case studies of four companies, by Ralph Coughenour Jones. Columbus, Ohio, American accounting association, c1955. 179p.

American institute of accountants. Research department. Accounting trends and techniques in published corporate annual reports; ninth annual cumulative survey of the accounting aspects of the annual reports of 600 industrial and commercial corporations to which are added excerpts from and comments upon unusual accounting treatments found in 700 additional reports: the reports analyzed are those with fiscal years ending May 1, 1954 to April 30, 1955. ed. 9—New York. New York, American institute of accountants, c1955. 266p.

—Same, ed. 10—1956. c1956. 299p.

Davison, E. H. Financial enlightenment: the simplification of accounts. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 49-66.)

Financial statements—form and content. (In *Accountants' handbook*. ed. 4. 1956. Sec. 2. p. 1-57.)

Grady, Paul. Accounting developments relating to price-level changes. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 354-73.)

Gregory, Robert H., and Mangelsdorf, Theodore A., Jr. Financial statement computer. *Accounting research* (Eng.), v. 7, April 1956, p. 141-53.

Hay, Leon E. Suggested standards for judging informative qualities of financial statements. *Illinois certified public accountant*, v. 17, June 1953, p. 5-25.

Herold, Don. Do financial statements leave you in a daze? *Texaco star* (Texas company), v. 42, Spring 1955, p. 22-3.

Husband, George K. Professor Dein, Mr. Alexander and Supplementary statement number 2. *Accounting review*, v. 30, July 1955, p. 383-99.

Institute of chartered accountants in England and Wales. Responsibility for statements. (News report) *Journal of accountancy*, v. 100, July 1955, p. 10-11.

Jonick, Joseph L. How an accountant uncovers false financial statements, concealment of assets. *Credit executive*, v. 28, Aug.-Sept. 1955, p. 8-12.

Mason, Perry, Stenberg, George B., and Niven, William. Published financial statements. (In their *Elementary accounting*. ed. 2. 1956. p. 689-724.)

Moyer, C. A. Trends in presentation of financial statements and reports. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 427-52.)

Palen, Jennie M. Report writing for accountants. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 602p.

Pillsbury, Wilbur F. Use of corporate financial statements and related data by organized labor. Bloomington, Ind., Indiana university, School of business, November 1954. 54p.

Prather, Charles L. Financial statements of business enterprises. (In his *Financing business firms*. 1955. p. 98-116.)

Raffetto, Augustus L. Danger points of financial statements. *Auditgram*, v. 31, April 1955, p. 6-11.

Rappaport, Louis H. SEC accounting practice and

procedure. New York, Ronald press co., c1956. 555p.

Smith, C. Aubrey and Ashburne, Jim G. Financial statements. (In their *Financial and administrative accounting*. 1955. p. 91-117.)

United States. Securities and exchange commission. Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D.C., Government printing office, 1956. 108p.

Werntz, William W. Dilemmas in today's reporting. *Journal of accountancy*, v. 100, Nov. 1955, p. 44-50.

White, John Arch and Bean, Marcus H. Financial statements. (In their *Elementary accounting*. ed. 4. c1955. p. 125-48.)

Accrual basis

Blough, Carman G., editor. Are accrual basis statements always the best? (Accounting and auditing problems) *Journal of accountancy*, v. 99, May 1955, p. 67.

Affairs

Finney, H. A., and Miller, Herbert F. Accounting for "sick" business. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 537-75.)

Karrenbrock, Wilbert E., and Simons, Harry. Statement of affairs. (In their *Advanced accounting—comprehensive volume*. c1955. p. 605-40.)

Analysis

See also Ratios

Reports—For credit purposes

Battersby, G. B. Analysis and interpretation of financial accounts. *Accountants' journal* (N.Z.), v. 34, June 1956, p. 390-6.

Financial statements—analysis and interpretation. (In *Accountants' handbook*. ed. 4. 1956. Sec. 3. p. 1-35.)

Fitzgerald, Alexander. Interpreting accounting statements. *Australian accountant*, v. 26, Jan. 1956, p. 15-22.

Flynn, William P. Danger signs in financial statements and their part in credit analysis. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 51-4.

Foulke, Roy A. Financial statements and ratio analysis. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 7. p. 3-36.)

Graham, Benjamin and McGolrick, Charles. Interpretation of financial statements. rev. ed. New York, Harper and brothers, c1955. 114p.

Harrison, Tyler T. Construction credit requires special analysis of the financial statements. *Credit and financial management*, v. 57, April 1955, p. 14-15.

Mackenzie, Donald H. Analysis of financial statements. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 679-98.)

Mason, Perry, Stenberg, George B., and Niven, William. Analysis and interpretation. (In their *Elementary accounting*. ed. 2. 1956. p. 725-45.)

Pyle, William W. Analysis and interpretation of financial statements. (In his *Fundamental accounting principles*. 1955. p. 769-93.)

Sawyer, Maxwell D. Analysis of statements from companies accounting on a completed contract basis. *Bulletin of the Robert Morris associates*, v. 38, Feb. 1956, p. 227-8.

Smith, C. Aubrey and Ashburne, Jim G. Interpretation of financial statements and analysis of working capital. (In their *Financial and administrative accounting*. 1955. p. 178-216.)

Snyder, Clarence W. Interpreting figures for operating management. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 5-13.)

United States. Agriculture, Department of. ABC's of accounting and interpretation of financial statements for REA-financial rural electric systems. Washington, D.C. Government printing office, May 1956. 33p. (*REA bulletin* 180-3)

STATEMENTS, FINANCIAL—Analysis—(Continued)

- Walls, M. Y. Analysis of company financial statements. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 13-16.
- White, John Arch and Bean, Marcus H. Analysis and interpretation of financial statements. (In their *Elementary accounting*. ed. 4. c1955. p. 425-45.)

Application of funds

See Statements, Financial—Funds

Australia

- Donnelly, Austin. Telling the business story. *Australian accountant*, v. 26, May 1956, p. 187-92.
- Forell, S. R. Why and whither of published financial statements. *Australian accountant*, v. 26, Oct. 1956, p. 407-14.
- Murphy, Mary E. Experimentation with financial statements. *Chartered accountant in Australia*, v. 23, Nov. 1954, p. 274-83.

Balance sheets

See Balance sheets

Canada

- Canadian institute of chartered accountants. Financial reporting in Canada; first annual summary of financial reports published by industrial and mercantile companies in Canada 1953 and 1954. Toronto, Canadian institute of chartered accountants, October 3, 1955. 71p.
- Capon, Frank S. Need for interim statements. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 277-82.
- Collins, J. H. Requirements of the Ontario securities commission. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 399-404.
- Improvements in financial reporting. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 373-4.
- Macpherson, L. G. How good is company reporting? Reprinted from *Commerce journal*, 1956. not paged.
- Wilson, John A. Events subsequent to the date of financial statements. *Canadian chartered accountant*, v. 66, April 1955, p. 231-5.

Cash-basis

- Carlson, Harry B. Auditor's dilemmas in cash-basis reporting. *Journal of accountancy*, v. 100, Sept. 1955, p. 46-50.

Change in working capital

See Statements, Financial—Funds

Charge and discharge

- Hay, Leon E. Myth of the charge and discharge statement. *Accounting review*, v. 31, Oct. 1956, p. 632-5.

Consolidated

See Consolidations and mergers

- American accounting association. Committee on concepts and standards. Consolidated financial statements—Supplementary statement no. 7. *Accounting review*, v. 30, April 1955, p. 194-7.
- American institute of accountants. Research department. Survey of consolidated financial statement practices. New York, American institute of accountants, c1956. 31p.
- Australian society of accountants. Notes on the preparation of consolidated statements—Statements on accounting practice no. 1. Melbourne, Aus., Australian society of accountants, 1956. 12p.
- Consolidated statements. (In *Accountants' handbook*. ed. 4. 1956. Sec. 23. p. 1-70.)
- Hepworth, Samuel R. Inclusion of the accounts of foreign subsidiaries in consolidated financial statements. (In his *Reporting foreign operations*. September 1956. p. 153-202.)
- History of holding companies and consolidated financial statements. *Canadian chartered accountant*, v. 69, July 1956, p. 59-66.
- Miller, Herbert E. Consolidated statements. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 317-82.)
- Nowak, George J. Preparation of consolidated statements. (In Lasser, J. K., tax institute, ed. *Stand-*

ard handbook for accountants. 1956. Part 5. p. 128-75.)

- Palen, Jennie M. Consolidated statements. (In her *Report writing for accountants*. 1955. p. 258-96.)
- Paton, William A., and Paton, William A., Jr. Consolidated position statement; Consolidated income statement; Preparation of consolidated statements illustrated. (In their *Corporation accounts and statements*. c1955. p. 589-724.)
- Peoples, John. Preparation of consolidated statements. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.
- Simons, Harry. Continuity in consolidated statements. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 652-62.

Disclosure

- American accounting association. Committee on concepts and standards underlying corporate financial statements. Standards of disclosure for published financial reports—Supplementary statement no. 8. *Accounting review*, v. 30, July 1955, p. 400-4.
- American institute of accountants. Committee on auditing procedure. Events subsequent to the date of financial statements—Statements on auditing procedure no. 25. October 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 128-36.
- Bass, Warren K. Financial statement preparation—the treatment of contingent liabilities. (Address before Southern states accountants conference, June 1955) 4 typewritten pages.
- Blough, Carman G., editor. Answering comments on dating audit reports. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Sept. 1955, p. 61-2.
- Blough, Carman G., editor. Mining claims and disclosure. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60-2.
- Blough, Carman G., editor. Propriety and circumstances of issuing a "revised report." (Accounting and auditing problems) *Journal of accountancy*, v. 102, July 1956, p. 76.
- Blough, Carman G., editor. Propriety of using dual standard in reporting income. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.
- Bullock, Clayton L. Footnotes in financial statement preparation. *Journal of accountancy*, v. 102, July 1956, p. 39-44.
- Chetkovich, Michael N. Standards of disclosure and their development. *Journal of accountancy*, v. 100, Dec. 1955, p. 48-52.
- Events after the accounting date. *Accountancy* (Eng.), v. 64, Feb. 1955, p. 56-8.
- Forderhase, F. B. Notes to financial statements. *Journal of accountancy*, v. 100, Oct. 1955, p. 50-5.
- Larkin, Mark D. Auditing procedures for events after date of financial statements. *Pennsylvania CPA spokesman*, v. 24, Feb. 1955, p. 1, 3-5.
- Lile, R. A. AIA clarifies auditor's responsibility for tax events subsequent to statement date. *Journal of taxation*, v. 3, Dec. 1955, p. 342-4.
- Macaulay, Hugh. Post balance sheet events. *Bulletin* (Georgia society of certified public accountants), v. 23, Sept. 1955, p. 1, 3-11. *Arthur Young journal*, v. 3, Oct. 1955, p. 10-25.
- Myers, John H. Inventory disclosure in annual reports. *Journal of accountancy*, v. 100, July 1955, p. 42-5.
- Rappaport, Louis H., editor. Disclosure of changes in financial position and operations before and after the statement date—the Colorado milling and elevator company case. (Accounting at the S.E.C.) *New York certified public accountant*, v. 25, April 1955, p. 245-7.
- Seifert, Oliver W. Events subsequent to the date of financial statements. *Ohio certified public accountant*, v. 14, Spring 1955, p. 69-74.
- Wernitz, William W. Dilemmas in today's reporting. *Journal of accountancy*, v. 100, Nov. 1955, p. 44-50.
- Wilson, John A. Events subsequent to the date of financial statements. *Canadian chartered accountant*, v. 66, April 1955, p. 231-5.
- Wilson, William M. Events subsequent to balance sheet date. *Canadian chartered accountant*, v. 69, July 1956, p. 35-8.

STATEMENTS, FINANCIAL—(Continued)**Discussion**

- Paton, William A., and Paton, William A., Jr. Discussion statements—graphic reporting. (In their *Corporation accounts and statements*. c1955. p. 503-22.)

Expense

- Gough, J. H. Streamlining the preparation of expense statements. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 146-50.

For credit purposes

See Reports—For credit purposes

From incomplete data

- Morgan-Jones, G. P. Preparation of accounts and taxation computations from incomplete records. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 107-50.)

Funds

- Anthony, Robert N. Funds flow statement. (In his *Management accounting*. 1956. p. 201-21.)
- Anton, Hector R. Funds statement as an internal report to management. *Accounting review*, v. 30, Jan. 1955, p. 71-9.
- Castenholz, W. B. That application of funds statement. *Accounting review*, v. 31, July 1956, p. 431-4.
- Day, Emmett B. Funds statement as an aid to management. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 72-80.)
- Dekker, John A. Cash flow reports for top management. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 275-83.)
- Dekker, John A. How to report cash flow. *American gas association monthly*, v. 38, April 1956, p. 24-7.
- Finney, H. A., and Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 509-21.)
- Horngren, Charles T. Funds statement and its use by analysts. *Journal of accountancy*, v. 101, Jan. 1956, p. 55-9.
- Horngren, Charles T. Security analysts and the price level. *Accounting review*, v. 30, Oct. 1955, p. 575-81.
- Kempner, Jack J. Application-of-funds statement. *Banking*, v. 49, Aug. 1956, p. 162, 164, 166.
- Kempner, Jack J. Survey of current funds statement practices. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 167-9.
- Lauber, Robert R. Cash forecasting made easy—Here's a presentation of technical devices to help you project cash flow. *Savings and loan news*, v. 78, Jan. 1956, p. 22-4.
- Mead, Stuart B. Statement of change in working capital. *Business topics* (Michigan state university), v. 3, Nov. 1955, p. 19-22.
- Moonitz, Maurice. Reporting on the flow of funds. *Accounting review*, v. 31, July 1956, p. 375-85.
- Palen, Jennie M. Statements of source and application of funds. (In her *Report writing for accountants*. 1955. p. 298-305.)
- Paton, William A., and Paton, William A., Jr. Funds statement. (In their *Corporation accounts and statements*. c1955. p. 440-65.)

Great Britain

- Davison, E. H. Financial enlightenment: the simplification of accounts. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 49-66.)
- Events after the accounting date. *Accountancy* (Eng.), v. 64, Feb. 1955, p. 56-8.
- Morgan-Jones, G. P. Preparation of accounts and taxation computations from incomplete records. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 107-50.)

Income

- American institute of accountants. Research department. Income statement. (In its *Accounting trends and techniques*. ed. 9—1955. p. 127-62.)
- (In its *Accounting trends and techniques*. ed. 10—1956. p. 141-77.)

Canadian institute of chartered accountants. Statement of profit and loss. (In its *Financial reporting in Canada*. 1955. p. 50-62.)

- Corbin, Munro. Operating statements: get them while they're hot. *Controller*, v. 23, Nov. 1955, p. 526, 528, plus.
- Hervig, Robert H. Weekly operating statements. *Hospital accounting*, v. 9, Dec. 1955, p. 14-15.
- Kiley, William A. Some legal problems arising from profit determination in periods of rising prices. *University of Cincinnati law review*, v. 24, Fall 1955, p. 519-54.
- Mackenzie, Donald H. Statement of profit and loss. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 304-23.)
- Novaro, Frank. Departure from the conventional operating statement. *Connecticut CPA*, v. 19, Dec. 1955, p. 7-8.
- Palen, Jennie M. Income and surplus statements. (In her *Report writing for accountants*. 1955. p. 187-257.)
- Paton, William A., and Paton, William A., Jr. Income statement. (In their *Corporation accounts and statements*. c1955. p. 362-94.)

Interim

See also Reports—Interim

- Capon, Frank S. Need for interim statements. *Canadian chartered accountant*, v. 67, Oct. 1955, p. 277-82.
- Corbin, Munro. Operating statements: get them while they're hot. *Controller*, v. 23, Nov. 1955, p. 526, 528, plus.
- David, Jerome B. Interim reports. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 198-206.)
- Tetley, R. F. Interim reports for stockholders. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 527-30.

New Zealand

- Walls, M. Y. Analysis of company financial statements. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 13-16.

Operating

See Statements, Financial—Income

Philippine Islands

- Narciso, Arsenio D. Conservatism: a danger to sharp measurement of financial data? *Accountants' journal* (P.I.), v. 5, March 1955, p. 19-22.

Pro forma

- Rappaport, Louis H. Pro forma financial statements. (In his *SEC accounting practice and procedure*. c1956. p. 333-58.)

Profit and loss

See Statements, Financial—Income

Quarterly

See Statements, Financial—Interim

Realization and liquidation

- Edmondson, V. G. Statement of realization and liquidation. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 339-44.
- Karrenbrock, Wilbert E., and Simons, Harry. Statements of realization and liquidation. (In their *Advanced accounting — comprehensive volume*. c1955. p. 673-702.)

Surplus

- Canadian institute of chartered accountants. Statement of earned surplus. (In its *Financial reporting in Canada*. 1955. p. 45-9.)
- Palen, Jennie M. Income and surplus statements. (In her *Report writing for accountants*. 1955. p. 187-257.)

To stockholders

See Reports—To stockholders

Unaudited

- Beedle, Arthur. Chartered accountant and the unaudited statement. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 115-19.

STATEMENTS, FINANCIAL—(Continued)**Writing and preparation**

See Reports—Writing and preparation

STATEMENTS on accounting practice. Australian society of accountants.

No. 1—Notes on the preparation of consolidated statements.

STATEMENTS ON AUDITING PROCEDURE

American institute of accountants. Committee on auditing procedure. Codification of statements on auditing procedure. *New York certified public accountant*, v. 26, Feb. 1956, p. 104-22; April 1956, p. 247-52; May 1956, p. 307-13; June 1956, p. 381-8.

American institute of accountants. Committee on auditing procedure. Events subsequent to the date of financial statements—Statements on auditing procedure no. 25, October 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 128-36.

American institute of accountants. Committee on auditing procedure. Reporting on use of "other procedures"—Statement on auditing procedure no. 26, April 1956. New York. American institute of accountants, c1956, p. 17-18. *Journal of accountancy*, v. 101, May 1956, p. 74. *New York certified public accountant*, v. 26, May 1956, p. 327-8.

Events after the accounting date. *Accountancy* (Eng.), v. 64, Feb. 1955, p. 56-8.

Katzen, Paul. Outline and bibliography on applications of auditing procedure bulletin no. 23. (Address at Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

Lile, R. A. AIA clarifies auditor's responsibility for tax events subsequent to statement date. *Journal of taxation*, v. 3, Dec. 1955, p. 342-4.

Page, Fred. Certified public accountant, his responsibility and Statement 23. *Mississippi certified public accountant*, v. 10, Summer 1956, p. 1-7.

Richards, James A. Case study material on applications of auditing procedure bulletin no. 23. (Address at the Accounting study conference sponsored by Pennsylvania institute of certified public accountants and the Pennsylvania state university) Typewritten.

Shissler, W. E. Rules adopted for Pennsylvania CPA's include principles of auditing procedure statement no. 23. *Bulletin of the Robert Morris associates*, v. 37, April 1955, p. 240-3.

Sprague, W. D. Statement no. 23. Committee on auditing procedure, American institute of accountants. *Bulletin of the Robert Morris associates*, v. 38, May 1956, p. 304-8.

STATES

Manvel, Allen D. Practical uses of national statistical data of state and local governments. *Municipal finance*, v. 29, Aug. 1956, p. 8-13.

Schwartz, Charles F., and Graham, Robert E., Jr. Personal income by states, 1929-54. *Survey of current business*, v. 35, Sept. 1955, p. 12-22.

Accounting

Herbert, Leo. Accounting and auditing in Louisiana agencies. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 78-84.)

Illinois. Auditor of public accounts. Proposed plan for the reorganization of accounting and auditing in the State of Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 3-6.

Kohler, Eric L. Basic concepts in the reorganization of state accounting and auditing practices. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 7-9.

McLaury, Frank M. Procedures for recording and processing expenditures. *Municipal finance*, v. 29, Aug. 1956, p. 25-9.

McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.

Morey, Lloyd. Fiscal reorganization in Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 2, 6.

Price Waterhouse and company. Accounting and auditing for the State of California; a survey for the joint legislative budget committee. 3 sections. Sacramento, Calif., Joint legislative budget committee, 1954. various paging.

Section 1—Recommendations and report

Section 2—Accounting and auditing in selected departments

Section 3—Financial statements—June 30, 1953

Tenner, Irving. Municipal and governmental accounting. ed. 3. New York, Prentice-Hall, inc., 1955. 569p.

Auditing

Herbert, Leo. Accounting and auditing in Louisiana agencies. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 78-84.)

Illinois. Auditor of public accounts. Proposed plan for the reorganization of accounting and auditing in the State of Illinois. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 3-6.

Kohler, Eric L. Basic concepts in the reorganization of state accounting and auditing practices. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 7-9.

Levitt, Arthur. Audit and control activities of the Comptroller of the State of New York. *New York certified public accountant*, v. 26, July 1956, p. 418-22.

McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.

Price Waterhouse and company. Accounting and auditing for the State of California; a survey for the joint legislative budget committee. 3 sections. Sacramento, Calif., Joint legislative budget committee, 1954. various paging.

Section 1—Recommendations and report

Section 2—Accounting and auditing in selected departments

Section 3—Financial statements—June 30, 1953

Costs

Freeman, Roger A. Reporting and interpreting the cost of state government. *Accounting review*, v. 30, April 1955, p. 232-9.

McLaury, Frank M. Procedures for recording and processing expenditures. *Municipal finance*, v. 29, Aug. 1956, p. 25-9.

Finance

Freeman, Roger A. Reporting and interpreting the cost of state government. *Accounting review*, v. 30, April 1955, p. 232-9.

McMillan, T. E., Jr. State-municipal relations in financial control. *Accounting review*, v. 30, Oct. 1955, p. 592-9.

New York chamber of commerce. New York state's fiscal problem; a summary of the report and recommendations of the Temporary commission on fiscal affairs. New York, New York chamber of commerce, April 1955. 30p.

Stout, Randall S., and Myers, Eugene A. Financing Pennsylvania state government by means of emergency taxes. *National tax journal*, v. 8, Dec. 1955, p. 408-13.

Uniform laws

Malcolm, Walter David. Laws grow old too—the Uniform commercial code, an updating of the commercial law. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 82-92.

STATIONERS, RETAIL**Statistics**

National cash register company. Commercial stationery and office equipment stores. (In its *Expenses in retail businesses*. (1955). p. 36.)

STATISTICAL SAMPLING

See Testing and sampling

STATISTICAL sampling and auditing. Trueblood, Robert M.

STATISTICAL sampling for auditors and accountants. Vance, Lawrence L., and Neter, John.

STATISTICS

- Ageloff, Lester. Use of statistical probabilities in auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 218-30.)
- Cochran, William G. Sampling techniques. New York, John Wiley and sons, c1953. 330p.
- Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.
- Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.
- Foulke, Roy A. Yearly tabulations of statistics of income. (In his *Genesis of the 14 important ratios*. c1955. p. 12-32.)
- Gaynor, E. W. Application of statistical sampling techniques to auditing. *Internal auditor*, v. 13, Dec. 1956, p. 11-27.
- Hanson, Kermit O. Managerial statistics. New York, Prentice-Hall, inc., 1955. 306p.
- Hart, Alex L. Using probability theory for economy in cost control. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 257-63.
- Israel, Marion S. Management—by exception; mathematical statistics sets the action lines. Beverly Hills, Calif., Management directions, inc., c1956. 51p.
- James, Stanley F. Some sampling problems in connection with accounting records. *Applied statistics* (Scot.), v. 5, June 1956, p. 86-105.
- Johnson, Robert E., and Morris, Doris N. Guide to elementary statistical formulas. New York, McGraw-Hill book co., inc., 1956. 101p.
- King, Andrew C. Need, use and adaptation of business trend statistics. (Address presented at the convention of National association of hotel accountants, San Antonio, Texas, September 23, 1955) 10 typewritten pages.
- Kunz, Edward J. Application of statistical sampling to inventory audits. *Internal auditor*, v. 13, Sept. 1956, p. 38-49.
- Loxton, R. B. Statistical analysis as applicable to a trading business. *Accountants and secretaries' educational journal* (Aus.), v. 1, Oct. 5, 1955. 12p.
- McNulty, Thomas E. Understanding percentages. *Transcript*, v. 12, Dec. 1955, p. 3, 6.
- Manvel, Allen D. Practical uses of national statistical data of state and local governments. *Municipal finance*, v. 29, Aug. 1956, p. 8-13.
- Martin, Earle N., Sr. We studied and applied statistics for control. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 219-37.
- Mathematical and statistical methods and tables. (In *Accountants' handbook*. ed. 4. 1956. Sec. 29. p. 24-82.)
- Mode, Elmer B. Elements of statistics. ed. 2. New York, Prentice-Hall, inc., c1951. 377p.
- Monteverde, R. J., and Trueblood, Robert M. Statistical sampling methods in auditing practice—an evaluation. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 16-22.
- Neiswanger, William Addison. Elementary statistical methods, as applied to business and economic data. New York, Macmillan co., c1943. 740p.
- Neter, John. Applicability of statistical sampling techniques to the confirmation of accounts receivable. *Accounting review*, v. 31, Jan. 1956, p. 82-94.
- Neter, John. Statistical sampling in auditing. (In *Institute of internal auditors. Internal auditing for profit*. 1955. p. 35-49.)
- Neter, John. Use of statistical sampling techniques in auditing. (In Johnson, Arnold. *Principles of auditing*. c1955. p. 325-45.)
- Perry, Kenneth W. Statistical relationship of accounting and economics. *Accounting review*, v. 30, July 1955, p. 500-6.
- Sackennoff, Donald M. Appraisal of statistical auditing techniques. *Accounting forum*, v. 27, May 1956, p. 15-18.
- Smith, James G., and Duncan, Acheson J. How to present statistics. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 274-87.)
- Smith, Roy W. Statistical estimates of aircraft tooling manhours. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 246-54.

- Spear, Mary Eleanor. Charting statistics. New York, McGraw-Hill book co., inc., 1952. 253p.
- Stafford, J. Uses of economic statistics. *Cost accountant* (Eng.), v. 35, Nov. 1956, p. 180-3.
- Stettler, Howard F. Statistical interpretation of auditing test checks. (In his *Auditing principles*. 1956. p. 689-702.)
- Taylor, Ian R. Statistical approach to auditing tests. *Accounting research* (Eng.), v. 6, Jan. 1955, p. 49-57.
- Trueblood, Robert M. Statistical sampling and auditing. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.
- Trueblood, Robert M., and Cooper, W. W. Research and practice in statistical applications to accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.
- Trueblood, Robert M., and Johnson, Robert W. Brief story on the application of statistics to business systems. *Pennsylvania CPA spokesman*, v. 26, March 1956, p. 7-9.
- United States. Commerce, Department of. Business statistics. 1955 biennial edition. Washington, D.C., Government printing office, 1955. 339p. (*Supplement to the Survey of current business*)
- Vance, Lawrence L. Capsule cases in statistical cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 682-8.

STATISTICS of electric utilities in the United States 1953. United States. Federal power commission.

STATISTICS of income for 1951—Part 1. United States. Internal revenue service.

STATISTICS of income for 1951—Part 2. United States. Internal revenue service.

STATISTICS of income for 1952—Part 1. United States. Internal revenue service.

STATISTICS of income for 1952—Part 2. United States. Internal revenue service.

STATUTE OF LIMITATIONS

- Carrigan, Jim R. Tax crimes—statute of limitations—tolling provisos. *Tax law review*, v. 11, Jan. 1956, p. 137-56.
- Doyle, Edmund D. Federal income tax statutes of limitation. (Condensed from *Ohio state law journal*, Spring 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 38-46.
- Raum, Leonard. Procedural and administrative provisions of the Internal revenue code of 1954—Statute of limitations, filing dates and requirements, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 95-154.)

STAUBUS, GEORGE J.

- Quantitative analysis for investment decisions. *Controller*, v. 24, Oct. 1956, p. 472-5, 480.
- Revenue and revenue accounts. *Accounting research* (Eng.), v. 7, July 1956, p. 284-94.

STAUFFER, RALPH L.

- How to prepare reports for bankers and credit men. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 5. p. 3-8.)

STEAD, HAROLD J.

- Optical accounting and business management (wholesale). Geneva, N.Y., Shuron optical co., inc. c1951. 111p.

STEAMSHIPS

See Ships and shipping

STEEFEL, ERNEST C.

- Doing business in Germany: the G.m.b.h. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 759-65.

STEEFEL, ROBERT D.

- How to make tax-saving decisions in the purchase, sale, and ownership of real estate. *Journal of taxation*, v. 4, March 1956, p. 130-5.

STEEL

See Iron and steel

STEEL CONTAINERS

See Containers

STEEL LOCKERS

See Lockers

STEEL WAREHOUSES

See Warehouses

STEGER, WILBUR A.

Averaging income for tax purposes: a statistical study. *National tax journal*, v. 9, June 1956, p. 97-114.

STEGMAIER, C. ROGER

Noncommercial organizations and the certified public accountant. *Pennsylvania CPA spokesman* (Pennsylvania institute of certified public accountants), v. 26, April 1956, p. 7-8.

STEIN, SIDNEY A.

In adjustment and bankruptcy cases—are fees too high? *Credit executive*, v. 49, Dec. 1956, p. 3-7.

STEINER, JEFFERSON F.

Ethics in the appraisal profession. *Appraisal journal*, v. 24, Part I, Oct. 1956, p. 518-22.

STENBERG, GEORGE B., joint author

See Mason, Perry, Stenberg, George B., and Niven, William

STEPHENS, BRUCE A.

Tracking down the phantom costs of office services. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 818-22.

STEPHENSON, BRYAN

Fagerberg, Dixon, Jr., editor. Action signals in monthly reports. (Practitioners forum) *Journal of accountancy*, v. 102, Nov. 1956, p. 86.

STEPHENSON, E. C.

Impact of commodity taxes on retail trade. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 574-94.)
Michigan business activities tax: a retailer's viewpoint. (In National tax association. *Proceedings* . . . 1955. p. 29-34.)

STEPHENSON, GILBERT THOMAS

Elements of estate planning. *Villanova law review*, v. 1, Jan. 1956, p. 26-35.
Estates and trusts. rev. ed. New York, Appleton-Century-Crofts, inc., c1955. 450p.

STEPHENSON, JAMES C.

Quality control to minimize cost variances. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 264-75.

STERLING, ROBERT AND MIDLER, JOSEPH M.

Taxable incidence of rent-free occupancy. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 759-64.

STERN, HENRY L.

C.P.A. emergency committee report. New York, American institute of accountants (1955). 11 mimeo. pages.

STERN, MILTON H.

Income tax problems of estates. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 147-63.)
Insurance trusts. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 505-18.)
Sales for an annuity. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 960-7.)
Tax trap for the family trustee. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 594-6.

STETTLER, HOWARD F.

Audit objectives: key to auditing standards. *Journal of accountancy*, v. 102, Oct. 1956, p. 56-9.

Auditing principles; objectives, procedures, working papers. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 712p.

— Solutions to problems and answers to questions. 1956. 208p.

Percentage depletion. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32.

STEVEDORING**Cost accounting**

Durand, Francis L. Costing for contracting stevedores. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 63-70.

STEVEN, ANTON

Negotiation and control of construction contracts. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 371-81.) *Internal auditor*, v. 12, Sept. 1955, p. 41-51.

STEVENS, E. F.

Business forecasting. *Cost and management* (Canada), v. 30, June 1956, p. 232-8.

STEVENS, GEORGE NEFF

Legal education for practice: what the law schools can do and are doing. *American bar association journal*, v. 40, March 1954, p. 211-14.

STEVENS, MARY L.

Wisconsin society of certified public accountants. History of Madison chapter by C. M. Chapman and Mary L. Stevens. Madison, Wis., Wisconsin society of certified public accountants, October 1954. various paging.

STEVENS, N. F.

Educational standards for the accountancy profession. *Australian accountant*, v. 26, May 1956, p. 199-213.

STEVENS, ROBERT G.

Motivation program to increase the effectiveness of accounting courses. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 666-71.

STEVENS, WILBUR H.

How to select an auditor. *California certified public accountant*, v. 23, May 1956, p. 30-2.
Preliminary statement—joint subcommittee on standards for selection of auditors. *California certified public accountant*, v. 22, May 1955, p. 24-8.

STEVENS, WILLIAM K.

How to handle refund claims of estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2169-90.)
Income taxation of trusts and estates. *University of Illinois law forum*, v. 1955, Fall 1955, p. 406-35.
Troublesome will provisions. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 809-21.

STEVENSON, IAN

Auditor general—financial watch-dog of Parliament. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 399-403.

STEVENSON, KURL

Costing tricote fabrics for pricing purposes. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 710-14.

STEVENSON, R. E.

Survey of petroleum-accounting course offerings. (Teachers' clinic) *Accounting review*, v. 31, April 1956, p. 316-17.

STEWART, A. FRANK

There is no substitute for preparedness in passing the CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*. p. 42-5.)

STEWART, ARTHUR

Accounting aspects of community property in Texas. (In Texas Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 15-22.)

STEWART, C. A.

Auditing efficiency and working papers. *Price Waterhouse review*, v. 1, Sept. 1956, p. 7-14.

STEWART, C. E. C.

Insurance coverage—the onus on the auditor. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 411-14.

STEWART, EDWARD J.

Protecting your records against disaster. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 10-12.

United States. Small business administration. Protecting your records against disaster, by Edward J. Stewart. Washington, D.C., Small business administration, July 1956. 4p. (*Management aids for small manufacturers*)

STEWART, J. C.

Current auditing problems: some reflections and queries. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 13-37.)

STEWART, J. HAROLD

J. Harold Stewart: CPA on the move. *Journal of accountancy*, v. 102, July 1956, p. 6.
Morey, Lloyd. New federal accounting law; and comment by J. Harold Stewart. (Correspondence) *Journal of accountancy*, v. 102, Oct. 1956, p. 29-30, 32.

STEWART, JAMES C.

Design cost analysis—a guide for the engineer. *Cost and management* (Canada), v. 29, April 1955, p. 129-38.

STIEGELMEIER, WILLIAM E.

Valuation of closely held stock for estate tax purposes. *Illinois bar journal*, v. 45, Sept. 1956, p. 18-23.

STILES, KENNETH

Capital expenditures; perpetuating the past or forecasting the future? *Journal of accountancy*, v. 102, Sept. 1956, p. 37-9.

STIMSON, CLAUDE W., AND LAZAR, JOSEPH

Recent cases and materials in business law. Boston, Mass., Houghton Mifflin co., c1955. 370p.

STINSON, GEORGE

Some subchapter C trouble spots—after two years. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 890-905.

STINSON, GEORGE AND ANTHOINE, ROBERT

Tax-free exchanges. New York, Practising law institute, January 1956. 115p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

STOCK, L. A.

Cost reduction. *Cost and management* (Canada), v. 30, July-Aug. 1956, p. 251-61.

STOCK, LEON O., AND SCHLAFFER, ALEX

Should a stock exchange member firm incorporate? (Proceedings of the Pace college tax forum, June 8 and 10, 1953) New York, Pace college (1953). 19p. plus illustrations.

STOCK

See also Investments and securities

Stock options

Stock purchase

Taxation, United States—Tax valuation

Application of Eisner v. Macomber to pro rata stock distributions in payment of salaries: an opportunity for tax manipulation. (Notes) *Yale law journal*, v. 64, May 1955, p. 929-39.

Blough, Carman G., editor. Calculation of earnings per share. (Accounting and auditing problems) *Journal of accountancy*, v. 100, Sept. 1953, p. 62-3.

Casey, William J. Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.

Casey, William J. Use of company stock in employee benefit plans. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1301-16.)

Commerce clearing house, inc. Stock values and yields for 1955 tax purposes; a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1955 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1955. 148p.

Commerce clearing house, inc. Stock values and yields for 1956 tax purposes; a comprehensive table showing values (including par values) and yields of listed or regularly quoted stocks for 1956 federal, state and local tax purposes. Chicago, Ill., Commerce clearing house, inc., c1956. 150p.

Dissenting stockholders—right to demand purchase of shares—New York stock corporation law. (Comments) *New York law forum*, v. 1, March 1955, p. 80-94.

Financial world. Stock factograph manual; annual ready reference for investors, vital facts on stocks listed on the New York stock exchange and the American stock exchange, ed. 41, 1955. New York, Guenther pub. corp., c1955. 304p.

Financial world. Stock factograph manual; annual ready reference for investors, vital facts on stocks listed on the New York stock exchange and the American stock exchange, ed. 42, 1956. New York, Financial world, 1956. 304p.

Guthmann, Harry G., and Dougall, Herbert E. Corporation stock. (In their *Corporate financial policy*, ed. 3, 1955. p. 67-82.)

Lasser, J. K., tax institute and Cunnion, John D. Stocks. (In their J. K. Lasser's *treasury of tax savings ideas*, c1956. p. 1-12.)

Maduro, Denis Brandon. Stock perpetuation; an approach to continuing closely held business interests. *Trusts and estates*, v. 95, Nov. 1956, p. 1000-2.

Mahon, James J., Jr., editor. Recapitalization followed by sale of part of stock. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1953, p. 78, 80.

Prentice-Hall, inc. 1955 stock values and yields; values as of January 1, 1955, dividends paid in 1954. New York, Prentice-Hall, inc., c1955. not paged.

Prentice-Hall, inc. 1956 stock values and yields; values as of January 1, 1956, dividends paid in 1955. New York, Prentice-Hall, inc., 1956. not paged.

Richardson, Mark E. Stockholder relations—dividend and stock reacquisition. (In American institute of accountants. *Tax planning in business policy*, c1956. p. 48-59.)

Semmel, Myron. Financing by using stocks or bonds. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 707-14.)

Smith, Furman. Purchase of a corporation with its own assets or earnings. *Practical lawyer*, v. 1, Feb. 1955. p. 43-52.

Vatter, William J. Corporate stock equities. (In Backer, Morton ed. *Handbook of modern accounting theory*, 1955. p. 361-423.)

Accounting

Vatter, William J. Corporate stock equities. (In Backer, Morton, ed. *Handbook of modern accounting theory*, 1955. p. 361-423.)

Capital

Blough, Carman G., editor. Mining claims and disclosure. (Accounting and auditing problems) *Journal of accountancy*, v. 101, June 1956, p. 60-2.

Common

Brearey, Ralph. Recapitalization via two classes of common bypasses section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 70-1.

STOCK—Common—(Continued)

Dartmouth college. Amos Tuck school of business administration. Broadening the base of stock ownership. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, 1956. 62p. (*Dartmouth economic research council*)

Spacek, Leonard. Are industrial common stocks selling on fictitious earnings? (Address before Financial analysts of Philadelphia, March 15, 1956) 10p. (*The Arthur Andersen chronicle*, v. 16, April 1956, p. 83-92.

No-par value

Salter, W. J. Shares of "no par value." *Chartered accountant in Australia*, v. 25, Nov. 1954, p. 301-5.

Woods, I. R. Shares of no par value. *South African accountant*, v. 3, March 1956, p. 24-31.

Preferred

Guthmann, Harry G., and Dougall, Herbert E. Preferred stock. (In their *Corporate financial policy*, ed. 3, 1955, p. 83-97.)

Harris, Don V., Jr. Status of preferred stock bailouts. *Taxes—the tax magazine*, v. 34, June 1956, p. 403-10.

Ponder, Lester M. Current uses for preferred stock in tax planning despite prohibitions of section 306. *Journal of taxation*, v. 4, May 1956, p. 277-9.

Uriell, Frank H. Reshuffling pre-1954 preferred stock: the impact of section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 72-3.

Transfer

Baskerville, H. Transfer and transmission of shares. *Accountants and secretaries' educational journal*, v. 1, April 6, 1955, p. 4-11.

Treasury

Carlisle, Russell E. Treasury stock and section 1032. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 558-69.

Gilmer, L. D. Acquiring and disposing of treasury stock. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 878-98.)

Valuation

Berman, Daniel S., Berman, Joseph and Berman, Elliot N. Critical look at the new internal revenue ruling on valuation of stocks in closely held corporations. *Commercial law journal*, v. 60, July 1955, p. 197-203, 206.

Bosland, Chelcie C. Stock valuation in recent mergers. *Trusts and estates*, v. 94, June 1955, p. 517-18, 520-4; July 1955, p. 583-4, 586-90; Aug. 1955, p. 662-4, 666-9.

Dissenting stockholders—right to demand purchase of shares—New York stock corporation law. (Comments) *New York law forum*, v. 1, March 1955, p. 80-94.

Fischer, R. M. Valuation of stock in a going concern. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956, p. 72-80.)

Grunewald, Adolph E. Blockage factor in stock valuations for federal tax purposes. *Business topics* (Michigan state college), v. 2, March 1955, p. 20-4.

Grunewald, Adolph E. Old formula in new attire. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 190-8.

Kragen, Adrian A. Some thoughts on the valuation of closely held business interests. *California law review*, v. 43, Dec. 1955, p. 781-90.

Mahon, James J., Jr. Evaluating newspaper shares for federal estate and gift tax purposes. *Newspaper controller*, v. 9, Jan. 1956, p. 1-2, 5.

Maney, John F. Valuation of common stock of unlisted corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 584-8.

Morgan, Hugh J., Jr. Tax aspects of corporate business purchase agreements funded with life insurance. *Vanderbilt law review*, v. 9, Feb. 1956, p. 373-88.

Murphy, A. Thomas. Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 134-46.)

Nelson, Martin O. Valuation of a closely held business in the 1956 economy. *Banking*, v. 49, Nov. 1956, p. 88-9.

Palmer, Gilbert H. Approach to stock valuation. *Analysts journal*, v. 12, May 1956, p. 17-19.

Seligman, Charles S. Capital stock valuation factors considered by the Pennsylvania department of revenue. *Pennsylvania CPA spokesman*, v. 27, Oct. 1956, p. 9.

Stiegelmeier, William E. Valuation of closely held stock for estate tax purposes. *Illinois bar journal*, v. 45, Sept. 1956, p. 18-23.

Stone, John E. Valuation of closely held stocks. *Trusts and estates*, v. 95, Feb. 1956, p. 116-18.

Tanney, William W. Demonstration appraisal: small plant, value of company's capital stock. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953, p. 71-104.)

Valuing a newspaper's capital stock. *Institute of newspaper controllers and finance officers bulletin* no. 64, Oct. 1953, p. 5.

Valuing the common stock of a minority stockholder. *Newspaper controller*, v. 9, May 1956, p. 3, 6.

Willcox, Donald S. Valuation of close held business interest. *Trust bulletin*, v. 35, Sept. 1955, p. 36-7, 46.

Australia

Fitzgerald, Alexander. Valuation of trading stocks—accounting considerations. *Australian accountant*, v. 25, Oct. 1955, p. 414-20.

Canada

Crate, Harold E. Valuation of shares of private companies. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 32-4.

Great Britain

Baynes, T. A. Hamilton. Share valuations for estate duty. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 720-37.

Fairweather, E. L. Family company—estate duty valuation. *Accountant* (Eng.), v. 134, April 21, 1956, p. 429-34.

STOCK BAILOUTS

See Taxation, United States—Stock bailouts

STOCK BONUS

See Bonus

STOCK BROKERS

See Brokers

STOCK CONTROL

See Inventories—Control
Stores systems and stock records

STOCK DEALERS

See Securities dealers

STOCK DIVIDENDS

See Dividends, Stock

STOCK EXCHANGES

Armstrong, J. Sinclair. Securities market and the work of the SEC. *Texas certified public accountant*, v. 28, April 1956, p. 1, 4-5, 8-12.

Guthmann, Harry G., and Dougall, Herbert E. Security exchanges and markets. (In their *Corporate financial policy*, ed. 3, 1955, p. 324-48.)

Hulse, John K. Capital gains tax and the stock market. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 519-23.

Mann, Everett J. You can make money on the stock market; your personal investment guide. New York, Macmillan co., c1955, 216p.

New York stock exchange. 1956 fact book. New York, New York stock exchange, 1956. 34p.

Stock, Leon O., and Schlaffer, Alex. Should a stock exchange member firm incorporate? (Proceedings of the Pace College tax forum, June 8 and 10, 1953) New York, Pace college (1953). 19p. plus illustrations.

American stock exchange

American stock exchange. Stocks and bonds; ticker symbols—par values—trading units—odd lot differentials—post locations—minimum commission charges. Revised as of October 31, 1955. New York, American stock exchange. 84p.

STOCK EXCHANGES—(Continued)**Australia**

Official list requirements of Australian stock exchanges. *Australian accountant*, v. 24, Dec. 1954, p. 499-510.

Government regulation

See also Investments and securities—Government regulation

Koontz, Harold and Gable, Richard W. Regulation of security and commodity markets. (In their *Public control of economic enterprise*. 1956. p. 464-84.)

Rappaport, Louis H. SEC accounting practice and procedure. New York, Ronald press co., c1956. 555p.

United States. Securities and exchange commission. Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D.C., Government printing office, 1956. 108p.

United States. Securities and exchange commission. 20th annual report of the Securities and exchange commission fiscal year ended June 30, 1954. Washington, D.C., Government printing office, 1955. 156p.

—21st annual report . . . fiscal year ended June 30, 1955. 165p.

—22nd annual report . . . fiscal year ended June 30, 1956. 268p.

STOCK factograph manual. Financial world.

STOCK-IN-TRADE

See Inventories

STOCK MARKET

Armstrong, J. Sinclair. Securities market and the work of the Securities and exchange commission. (Address before the Houston chapter of the Texas society of certified public accountants, December 7, 1955) 11 mimeo. pages.

STOCK OPTIONS

See also Stock purchase

Allison, John P. Death and options. *American bar association journal*, v. 42, May 1956, p. 466-7.

Bock, Russell S. Tax-saving opportunities in deferred compensation under the new revenue code. *Journal of accountancy*, v. 99, March 1955, p. 39-44.

Casey, William J. Stock options. (In his *Executive pay plans*. c1956. p. 31-66.)

Dean, A. H. Employee stock options. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 582-610.)

Does LoBue outlaw all stock compensation plans except restricted stock options? *Journal of taxation*, v. 5, Aug. 1956, p. 84-9.

Employee stock options at bargain prices. *L.R.B. & M. journal, tax supplement*, v. 1, Dec. 15, 1955, p. 1-2.

Employee stock options; tax advantages of early exercise. *Trusts and estates*, v. 95, April 1956, p. 326-9.

Gee, Robert S. Inclusion of employee stock options in gross income. *Oklahoma law review*, v. 8, May 1955, p. 249-55.

Guterman, Abraham S. Stock options of deceased executives. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1085-94.)

Harris, Don V., Jr. Restricted stock options—estate planning problems under the 1954 code. *Tax executive*, v. 8, July 1956, p. 66-82.

Horrow, Harry R. Stock options and deferred compensation for executives. *Tax executive*, v. 8, Jan. 1956, p. 84-102.

Lasser, J. K., tax institute and Cunliffe, John D. Stock plans. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 67-8.)

Lentz, Bernard V. Restricted stock options—problems of the executive. (In New York university.

Institute on federal taxation (fourteenth annual institute). 1956. p. 1053-69.)

Lentz, Bernard V. Stock ownership plans—options, warrants, leverage stock. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 499-520.)

Light, Eber W., Jr. Taxation of unrestricted stock options. *George Washington law review*, v. 23, Jan. 1955, p. 329-43.

Lurie, Alvin D. Case history of a stock option plan. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1095-1121.)

McDowell, Alfred J. Tax on spread in unrestricted employee stock options. *Taxes—the tax magazine*, v. 34, March 1956, p. 209-14.

Mahon, James J., Jr., editor. More about the Lo Bue decision. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 76, 78.

Mahon, James J., Jr., editor. Stock acquired under restricted stock option. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90.

Mahon, James J., Jr., editor. Taxability of unqualified stock options qualified. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 77-8.

Rudick, Harry J. Compensation of executives under the 1954 code. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 7-29.

Rudick, Harry J. Executives' compensation, including stock option arrangements under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 655-734.)

Rudick, Harry J. Introduction to problems in stock options and deferred compensation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1047-52.)

Sabin, William I. Non-restricted employee stock option—an executive's delight. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 179-90.

Tice, Douglas O., Jr. Federal income—nonrestricted stock options—proprietary and compensatory options—taxability of options upon receipt. *North Carolina law review*, v. 35, Dec. 1956, p. 160-7.

Unexercised stock options acquired through death are still a tax trap. *Journal of taxation*, v. 5, Oct. 1956, p. 219-22.

Webster, George D. Unrestricted stock options. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1071-84.)

STOCK ownership plans for workers. National industrial conference board.

STOCK PARTICIPATION

See Stock purchase

STOCK PURCHASE

See also Stock options

Bergen, Kenneth W., and Lavelle, Francis A. Buy and sell agreements relating to corporate stock. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 752-79.)

Betts, Robert J. Stock redemption and purchase agreements. *Tennessee law review*, v. 23, June 1955, p. 985-1005.

Brower, Paul. Financing a stock purchase agreement. *Management methods*, v. 9, Feb. 1956, p. 25-7.

Brown, Leon B. How to plan and draft a stock purchase agreement relating to the death of a shareholder in a closely held corporation. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 519-48.)

Casey, William J. Financing stock ownership; Restricted stock for executives. (In his *Executive pay plans*. c1956. p. 67-84.)

Guthmann, Harry G., and Dougall, Herbert E. Employee and executive stock ownership. (In their *Corporate financial policy*. ed. 3. 1955. p. 373-85.)

Lentz, Bernard V. Stock ownership plans—options, warrants, leverage stock. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 499-520.)

Mansfield, Harry K. Kimbell-Diamond situation: basis to the purchaser in connection with liquidation. (In New York university. *Institute on fed-*

STOCK PURCHASE—(Continued)

- eral taxation (*thirteenth annual institute*). 1955. p. 623-35.)
- Murphy, Robert B. L. Survivor purchase stock agreements. *Practical lawyer*, v. 1, Nov. 1955, p. 44-56.

Employees

- Guthmann, Harry G., and Dougall, Herbert E. Employee and executive stock ownership. (In their *Corporate financial policy*, ed. 3. 1955, p. 373-85.)
- Larke, Alfred G. Employees buy into the company. *Dun's review and modern industry*, v. 66, Aug. 1955, p. 42-4.
- National industrial conference board. Stock ownership plans for workers. New York, National industrial conference board, c1953. 68p. (*Studies in personnel policy*, no. 132)
- Sobernheim, Rudolf and Brown, William J. Collective bargaining on stock purchase plans: what price employee stock ownership? *Columbia law review*, v. 55, Nov. 1955, p. 1000-37.
- Use of holding company to facilitate employee stock ownership. *L.R.B. & M. journal, Tax supplement*, v. 1, Oct. 1955, 4p.
- Weiss, Tobias. Tax result of repurchase of employee's stock made uncertain by National clothing case. *Journal of taxation*, v. 3, Aug. 1955, p. 89-92.

STOCK REDEMPTION

See Taxation, United States—Stock redemption

STOCK RIGHTS

- Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)
- Eley, S. J. S. "Rights" issues—sale of "rights" by company. *Secretary (Aus.)*, v. 8, Jan. 1956, p. 13-14.
- Fager, John W. Dividends in stock, property or rights: taxable or non-taxable. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 561-81.)
- Haakh, Gilbert E. Federal, state, and stock exchange regulation of rights offerings to shareholders. *Practical lawyer*, v. 2, April 1956, p. 74-88.

STOCK SPLIT-UPS

See also Dividends, Stock

- Spin-offs, split-offs, and split-ups
- Barker, C. Austin. Effective stock splits. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 101-6.

STOCK THEATER COMPANIES

See Theaters

STOCK TRANSFER

See Stock—Transfer

- STOCK valuation**—lifo method rejected for tax purposes. *Accountant (Eng.)*, v. 133, Dec. 24, 1955, p. 699-700.

- STOCK values and yields for 1955 tax purposes.** Commerce clearing house, inc.

- STOCK values and yields for 1956 tax purposes.** Commerce clearing house, inc.

STOCK WARRANTS

- Casey, William J. Stock warrants. (In his *Executive pay plans*. c1956. p. 85-6.)

STOCKBROKERS

See Brokers
Securities dealers

STOCKHOLDERS

See also Reports—To stockholders

- Arac, Benjamin. Stockholders buy and sell agreements—effect of constructive stock ownership rules. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Atkinson, Thomas R. Pattern of financial asset ownership—Wisconsin individuals, 1949; a study

by the National bureau of economic research. Princeton, N.J., Princeton university press, 1956. 176p.

- Casey, William J. Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.
- Dartmouth college. Amos Tuck school of business administration. Broadening the base of stock ownership. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, 1956. 62p. (*Dartmouth economic research council*)

Dissenting stockholders—right to demand purchase of shares—New York stock corporation law. (Comments) *New York law forum*, v. 1, March 1955, p. 80-94.

Ely, Owen. Who is the utility stockholder? *Public utilities fortnightly*, v. 55, Jan. 6, 1955, p. 14-22.

Emerson, Frank D., and Latham, Franklin C. Shareholder democracy: a broader outlook for corporations. Cleveland, Ohio, Press of Western Reserve university, 1954. 242p.

Gilbert, Lewis D. Dividends and democracy, with a foreword by Senator Paul H. Douglas. Larchmont, New York, American research council, c1956. 242p.

Gilbert, Lewis D., and Gilbert, John J. Fifteenth annual report of stockholders activities at corporation meetings. New York, The authors, 195? 203p.

—Sixteenth annual report . . . 1955. 261p.

Grady, Paul. Role of the CPA at stockholder meetings. *Journal of accountancy*, v. 101, May 1956, p. 31-5.

Guigon, John V. Unwarranted tax advantages in corporate financing—shareholder guaranteed loans. *St. John's law review*, v. 30, Dec. 1955, p. 35-55.

Hammonds, Oliver W., and Ray, George E. Expansion and contraction of corporate operations: how to buy out a stockholder. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 839-46.)

Holland, H. Brian and Mansfield, Harry K. Stockholder loans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 865-77.)

Lawthers, Robert J. Weakness in Casale decision: insolvency could destroy benefit to owner-employee. *Journal of taxation*, v. 5, Dec. 1956, p. 342-4.

Lempert, Arthur J. Who can deduct a business expense? (Notes) *Tax law review*, v. 11, May 1956, p. 433-44.

New York stock exchange. Who owns American business? 1956 census of shareholders. New York, New York stock exchange, 1956. 32p.

Orrick, Norwood B. Compensation to stockholder-employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 405-16.)

Richardson, Mark E. Stockholder relations—dividend and stock reacquisition. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 48-59.)

Seidman, Nelson B. Determination of stockholder income. *Accounting review*, v. 31, Jan. 1956, p. 64-70.

Silverstein, Leonard L. Stockholder gains and losses on partial liquidations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 707-28.)

Smeyers, John D. Stockholder loans and guaranty payments—ordinary loss deductions. *American bar association journal*, v. 41, Nov. 1955, p. 1051-2.

Spear, Harvey M. Stockholder problems subsequent to tax-free splits-ups, split-offs and spin-offs. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 795-805.)

Tritt, Clyde E. Comparison of partner status with stockholder status in typical situations. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 100-5.)

Werner, Bernard. Stockholder withdrawals—loans or dividends? *Tax law review*, v. 10, May 1955, p. 569-79.

STODDARD, SANFORD M.

Uranium: a new industry and its tax problems. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 539-89.)

STOHLER, EDWARD

Hospital administrator looks at the accounting department. *Hospital accounting*, v. 9, April 1955, p. 18-20.

STONE, G. C.

Key factors for the measurement of business efficiency. *Cost accountant* (Eng.), v. 35, Oct. 1956, p. 157-66.

STONE, GOLDIE FRANCES

Constructive taxation: summary of results of section 722 of the Excess profits tax law of World war II. *National tax journal*, v. 9, Dec. 1956, p. 354-69.

STONE, J. A.

Some problems of the provincial practitioner. *Accountants' journal* (N.Z.), v. 34, Jan. 1956, p. 210-18.

STONE, JOHN E.

Valuation of closely held stocks. *Trusts and estates*, v. 95, Feb. 1956, p. 116-18.

STONE, KENNETH O.

Farmers federal income tax returns—why and how. *Ohio bar*, v. 28, Oct. 31, 1955, p. 1073-9.

STONE, LEO D.

Corporation accounting under the revised Ohio general corporation law. *Ohio certified public accountant*, v. 15, Summer 1956, p. 118-30.

STONE, RICHARD

Transaction models with an example based on the British national accounts. *Accounting research* (Eng.), v. 6, July 1955, p. 202-26.

STONE, WILLIARD E.

Intracompany pricing. *Accounting review*, v. 31, Oct. 1956, p. 625-7.

STONE**Costs**

Bartschi, D. P. Costing pre-cast stone for estimating and control. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 644-56.

STORAGE

See Warehouses

STORES

See Chain stores
Department stores
Inventories
Retail trade
Specialty stores
Stores systems and stock records

STORES SYSTEMS AND STOCK RECORDS

See also Inventories—Control

Materials

Property

also subheading, Stockkeeping, under special business, industry or trade

Ilersic, A. R. Theory and practice of stock control. *Accounting research* (Eng.), v. 6, April 1955, p. 123-32.

Melnitsky, Benjamin. Industrial storeskeeping manual. Philadelphia, Pa., Chilton co., 1956. 279p.

National association of cost accountants. Controlling and accounting for supplies; a summary of practice. New York, National association of cost accountants, June 1955. 32p. (*Accounting practice report*)

STORMS, C. B.

Public relations of CPA's. *Certified public accountant* (Oklahoma society of certified public accountants), v. 11, Nov.-Dec. 1955, p. 1, 3.

STOTT, H. N.

Livestock: trading stock or fixed capital? a reply to A. P. O'Shea. *Accountants' journal* (N.Z.), v. 33, Dec. 1954, p. 183-4.

STOTT, HAROLD C.

Management—a system. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 5-19.

STOUT, MAURICE C.

Perpetual inventories. *Journal American water works association*, v. 45, April 1953, p. 423-30.

STOUT, RANDALL S., AND MYERS, EUGENE A.

Financing Pennsylvania state government by means of emergency taxes. *National tax journal*, v. 8, Dec. 1955, p. 408-13.

STOVALL, OYE V.

Auditing of defense contracts. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 5-12.

STOVES, RANGES AND OVENS**Statistics**

Foulke, Roy A. Ratios for manufacturers of stoves, ranges, and ovens. (In his *Genesis of the 14 important ratios*, c1955.) (In his *Diversification in business activity*, c1956.)

STOWE, WILLIAM P.

Fagerberg, Dixon, Jr., editor. First auditing engagement for a client. (Practitioners forum) *Journal of accountancy*, v. 99, June 1955, p. 85.

STRATTON, WILLIAM J.

Cost determination. (In Society of savings and loan controllers. *Summary and publications*. (1955).)

STREAMLINING auditing techniques. Bevis, Herman W.**STRICKETT, H. E.**

Accountancy profession in New Zealand with particular reference to the accountant in public practice. (In New Zealand society of accountants. *Seventh convention proceedings* . . . 1955. p. 45-85.)
Digest of the Companies act 1955. *Accountants' journal* (N.Z.), v. 34, Dec. 1955, p. 182-6; Jan. 1956, p. 223-8; Feb. 1956, p. 255-9.

STRIEF, WILLIAM B.

Use of insurance in funding benefit plans. *Iowa law review*, v. 40, Spring 1955, p. 500-4.

STRINGER, KENNETH W.

Accounting methods for tax purposes. *Ohio certified public accountant*, v. 15, Winter 1956, p. 28-36.

STRINGER, ROBERT A.

Control and management of the inventory function—a food processor. (In American management association. *Company approaches to production problems*, c1955. p. 51-62.)

STRIP MINING

See Mining and metallurgy, Coal
Mining and metallurgy, Open pit method

STROBEL, ORLANDO N.

Internal auditing. Chicago, Ill., Municipal finance officers association of the United States and Canada, September 1, 1956. 4p. (*Special bulletin 1956E*)

STRONG, EARL P., joint author

See Odell, Margaret K., and Strong, Earl P.

STRONG, QUENTIN R.

Doctor looks at record keeping. *Office*, v. 42, Sept. 1955, p. 10, 12, 14, plus.

"STRUCTURE OF ACCOUNTING THEORY"

Chambers, R. J. Some observations on "Structure of accounting theory." *Accounting review*, v. 31, Oct. 1956, p. 584-92.

STUDEBAKER-PACKARD CORPORATION

Standard accounting system manual for Studebaker and Packard dealers. Dayton, Ohio, Reynolds and Reynolds co., January 1, 1955. various paging.

STUDENSKI, PAUL

Case for federal tax reduction. *Current business studies* (Society of business advisory professions) no. 23, p. 3-8.

STUDENTS

See Education
Students department

STUDENTS DEPARTMENT; edited by Robert L. Kane, Jr.

See also Examinations, C.P.A.
Accounting as a profession. *Journal of accountancy*, v. 101, June 1956, p. 63-5.
American institute of accountants. Board of examiners. Uniform certified public accountant examination, November 1955. *Journal of accountancy*, v. 100, Dec. 1955, p. 61-75.
CPA examinations and solutions. *Journal of accountancy*, v. 101, June 1956, p. 63.
Examination question and answer on the Smith medical foundation. *Journal of accountancy*, v. 101, Jan. 1956, p. 68-70.
Examination technique. *Journal of accountancy*, v. 102, Nov. 1956, p. 71-3.
Guide to a practical staff training program. *Journal of accountancy*, v. 102, Dec. 1956, p. 70-5.
May CPA exam schedule. *Journal of accountancy*, v. 99, April 1955, p. 73.
Preparing for examinations. *Journal of accountancy*, v. 102, Oct. 1956, p. 62-4.
References and comments for the November auditing examination. *Journal of accountancy*, v. 101, Feb. 1956, p. 64-5.
References for accounting practice examination—November 1954. *Journal of accountancy*, v. 99, Jan. 1955, p. 64-72.
References for accounting practice examination—May 1955. *Journal of accountancy*, v. 100, July 1955, p. 61-2.
References for accounting practice examination, November, 1955. *Journal of accountancy*, v. 101, Jan. 1956, p. 60-1.
References for commercial law examination, May 1956. *Journal of accountancy*, v. 102, Aug. 1956, p. 58-9.
References for the May 1955 auditing examination. *Journal of accountancy*, v. 100, Aug. 1955, p. 66-7.
References for theory examination, May 1955. *Journal of accountancy*, v. 100, Sept. 1955, p. 64-5.
References for theory of accounts examination—November 1955. *Journal of accountancy*, v. 101, March 1956, p. 62-3.
Suggested references for examination in auditing—November 1954. *Journal of accountancy*, v. 99, Feb. 1955, p. 63-4.
Suggested references for examination in theory of accounts—November 1954. *Journal of accountancy*, v. 99, March 1955, p. 67-8.

STUDIES IN INCOME AND WEALTH

National bureau of economic research. Studies in income and wealth, v. 17; Short-term economic forecasting, by the Conference on research in income and wealth. Princeton, N.J., Princeton university press, 1955. 506p.

STUDIES on communications and management skills. Harvard university.**STUDY** committee report on payments in lieu of taxes and shared revenues. United States. Commission on intergovernmental relations.**STUDY** guide for beginning accountants. Lawrence, Charles.**STUDY** of industrial retirement plans. Bankers trust company.**STUETZER, HERMAN**

Installment sales under the 1954 code—a critical analysis. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 1215-31.)

Mahon, James J., Jr., editor. Benefits under section 452 available despite repeal. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89.

Mahon, James J., Jr., editor. New installment sale provision; election on "initial payment." (Tax clinic) *Journal of accountancy*, v. 99, Feb. 1955, p. 82-3.

STUMP, BYRON A.

Certified public accountant. *Current financial relations highlights*, v. 2, April 1955, p. 1-8.

STUMPAGE

See Depreciation, depletion and obsolescence
—Timberlands
Forests and forestry
Lumber industry
Timberlands

STURGEON, FRANCES W.

Appeal of direct costing in a bakery operation. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 368-76.

STUTSMAN, CARL A., JR.

Estate and gift tax aspects of drafting survivor-purchase agreements. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 995-1002.)
Estate taxation of life insurance. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*. p. 623-35.)

SUBDIVISIONS

See Real estate subdivisions

SUBSIDIARIES

See Consolidations and mergers
Holding companies and subsidiaries

SUBSIDIES

Perry, J. Harvey. Taxes, tariffs, and subsidies; a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.

SUCCEEDING with profit sharing. Jehring, J. J.**SUCCESSFUL** bookshop. Melcher, Frederic G., Hecht, George A., and Peters, John J.**SUCCESSFUL** funeral service management. Krieger, Wilber M.**SUCCESSFUL** industrialization and big markets. Grey, Alfred.**SUCCESSFUL** office manuals. Dartnell corporation.**SUCCESSFUL** practice of dentistry. Bregstein, S. Joseph.**SUCCESSFUL** tax practice. Bickford, Hugh C.**SUCCESSION DUTIES**

See Taxation—Estates and trusts, under name of country

SUCHOW, SANFORD

Accounting profession in foreign countries. *Accounting forum*, v. 27, Dec. 1956, p. 11-15, 24.

SUFRIN, OSCAR J.

Tax highlights of deferred compensation for executives. *Accounting seminar*, v. 9, May 1955, p. 24-7.

SUFRIN, SIDNEY C., joint author

See Wolf, Charles J., and Sufrin, Sidney C.

SUGAR REFINERS

Accounting
Arguelles, Jose L. Mechanized accounting for a sugar central. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 195-201.
De Guzman, Cecilio A. Special features in accounting for a sugar central. *Accountants' journal* (P.I.), v. 4, Fourth quarter 1954, p. 311-18.

Auditing

Gonzalez, F. F., IV. Materials and supplies in a sugar central. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar, 1954*. p. 19-27.)

SUGARMAN, NORMAN A.

Anniversary appraisal of the Internal revenue code of 1954. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 42-129.)

Benefits achieved from the reorganization of the Internal revenue service. (In National tax association. *Proceedings . . . 1954*. p. 383-401.)

Current issues in taxation of business investment abroad. *Ohio state law journal*, v. 17, Summer 1956, p. 277-89.

Current issues in the use of tax-exempt organizations. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 795-808.

Foundations established for corporate giving. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 77-113.)

Loss carryovers to consolidated returns: a new rule is needed under 1954 code. *Journal of taxation*, v. 4, April 1956, p. 247-8.

Old ideas of tax v. business purpose change in planning corporate combinations today. *Journal of taxation*, v. 5, Aug. 1956, p. 67-9.

Organization of a corporation: new considerations under the Internal revenue code of 1954. *Western Reserve law review*, v. 6, Summer 1955, p. 333-83.

SUGGESTED change in examination approach. Tietjen, A. Carl.

SUGGESTED fiscal closing dates (revised 1955). American institute of accountants. Natural business year.

SUGGESTED form for trustees' reports. Hay, Leon E.

SUGGESTED will provision for sole practitioners. *Virginia accountant*, v. 10, Fall 1956, p. 16.

SUGGESTION SYSTEMS

Athearn, Walter S. Operating a modern suggestion system. *Modern office procedures*, v. 1, July 1956, p. 6-7, 16.

McIntosh, L. W. How to cost account a suggestion system. *Management methods*, v. 10, April 1956, p. 15-19.

National industrial conference board. Suggestion systems. New York, National industrial conference board, c1953. 55p. (*Studies in personnel policy*, no. 135.)

Salman, Phillips C. Is your suggestion system making money? *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 841-5.

SUGGESTIONS to candidates for the CPA examination. Kane, Robert L., Jr.

SUHRBIER, ARTHUR C.

Internal controls and auditing applicable to any size trust department. *Auditgram*, v. 31, Oct. 1955, p. 20-3, 26-8.

SULLIVAN, JAMES J.

Introduction to electronic digital computers. *Arthur Young journal*, v. 2, April 1955, p. 1-12.

SULLIVAN, JOSEPH

Getting the most out of our society. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 14-19.

SUMMA, DON J.

Current consolidated return problems. *Controller*, v. 24, May 1956, p. 212-14, 234.

Extension of 1951 renegotiation act. *Arthur Young journal*, v. 3, Oct. 1955, p. 26-30. *New York certified public accountant*, v. 25, Dec. 1955, p. 700-2.

Significant federal tax decisions of 1955. *New York certified public accountant*, v. 26, Jan. 1956, p. 22-30.

Winding up companies. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 74-86.)

SUMMER CAMPS

See Camps

SUMMER course 1955. Institute of chartered accountants in England and Wales.

SUMMER RESORTS

See Hotels, Resort

SUMMERFIELD, HENRY

Separation and divorce. *Accountant* (Eng.), v. 134, April 7, 1956, p. 368-71; April 14, 1956, p. 400-2.

SUMMERS, J. F.

Trained personnel: key to better data processing. *N.A.C.A. bulletin*, v. 37, section 1, Aug. 1956, p. 1443-9.

SUMMERS, WILLIAM H.

How to write better management reports. *Auditgram*, v. 32, Aug. 1956, p. 12-14.

SUMMERSON, E. D., joint author

See Flook, E. L., Summerson, E. D., and Wylie, R. M.

SUNDARAJON, SHRI K. S.

Income-tax administration and the chartered accountant. *Chartered accountant* (India), v. 3, Jan. 1955, p. 306-10.

SUOJANEN, WAINO W., joint author

See Kahn, Louis B., and Suojanen, Waino W.

SUPER MARKET INSTITUTE

Super market industry speaks; the 8th annual report 1956. Chicago, Ill., Super market institute, 1956. 31p.

SUPER MARKET MERCHANDISING

How's business. *Super market merchandising*, v. 21, Aug. 1956, p. 64-6.

SUPER MARKETS

See also Chain stores

Grocery retailers

Your ad dollar and how to spend it. *Super market merchandising*, v. 21, March 1956, p. 50.

Zimmerman, M. M. Super market; a revolution in distribution. New York, McGraw-Hill book co., inc., 1955. 340p.

Accounting

Blough, Carman G., editor. Accounting treatment of advertising rebates. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Jan. 1955, p. 73.

If you have more than one store, mechanize your accounting. *Super market merchandising*, v. 21, June 1956, p. 117, 120.

Turner, N. C., and Ramm, B. T. Accounting for self-service stores. *Accountant* (Eng.), v. 134, June 30, 1956, p. 722-5.

Wasser, Stephen A. Accounting and office procedures; a survey and analysis in the chain super-market field; a thesis in accounting presented to the faculty of the Wharton school of finance and commerce, University of Pennsylvania, in partial fulfillment of the requirements for the degree of Bachelor of science in economics, May, 1955. Schenectady, N.Y., The author, c1955. 64p.

Budgeting

Coveney, Lloyd. Budgets make sense. *Super market merchandising*, v. 21, Oct. 1956, p. 74, 79-81.

Statistics

National cash register company. Super markets. (In its *Expenses in retail businesses*. (1955). p. 22.) Schwartz, Nathaniel and Zimmerman, Richard G. Industry outdid itself in 1954. *Super market merchandising*, v. 20, July 1955, p. 27-33.

Super market institute. Super market industry speaks; the 8th annual report 1956. Chicago, Ill., Super market institute, 1956. 31p.

Super market merchandising. How's business. *Super market merchandising*, v. 21, Aug. 1956, p. 64-6. Supermarket news food industries financial manual 1955; first annual edition covering 1954 operation. New York, Fairchild publications, inc., c1955. 114p.

Supermarket news food industries financial manual; second annual edition covering 1955 operations. New York, Fairchild publications, inc., c1956. 116p.

Survey shows industry's vigor. *Super market merchandising*, v. 20, March 1955, p. 43-6, 49, plus.

SUPERVISION of directors' examinations by independent public accountants. Martin, Frederick.

SUPERVISORS

See Foremen and supervisors

SUPPLIES

See Stores systems and stock records

SUPPLIES PURCHASING

See Government—Purchasing
Purchasing

SUPREME court's decision in Corn products raises basic capital-gain v. income questions. *Journal of taxation*, v. 4, May 1956, p. 288-91.

SUPREME court's role in the administration of governmental tax immunity. (Notes) *Indiana law journal*, v. 30, Spring 1955, p. 341-50.

SURETY AND FIDELITY INSURANCE

See Insurance, Surety and fidelity

SURETY ASSOCIATION OF AMERICA

How much honesty insurance? New York, Surety association of America, c1956. 15p.

SURGEONS

See Physicians

SURGICAL EQUIPMENT AND SUPPLIES

See Medical and surgical equipment and supplies

SURPLUS

See also Statements, Financial—Surplus
Taxation, United States—Corporate distributions

American institute of accountants. Research department. Retained earnings and capital surplus. (In its *Accounting trends and techniques*, ed. 9—1955, p. 163-230.) (In its *Accounting trends and techniques*, ed. 10—1956, p. 179-239.)

Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 11, August 1955—Surplus. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 208-10.

Corporate creditor and legislative restrictions on the distribution of capital. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 239-65.

Macpherson, L. G. Why a bulletin on surplus?—an explanatory comment. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 210-12.

Simon, Sidney I. Legal decisions on the accounting for corporate surplus. *Accounting review*, v. 31, Jan. 1956, p. 104-8.

Stachler, Robert G. Should donated surplus be shown on the balance sheet? (Editorial notes) *University of Cincinnati law review*, v. 24, Fall 1955, p. 582-6.

Earned

American institute of accountants. Committee on accounting procedure. Discontinuance of dating earned surplus—Accounting research bulletin no. 46, February 1956. New York, American institute of accountants, c1956. p. 11-12.

Blough, Carman G., editor. Discontinuance of dating earned surplus. (Accounting and auditing problems) *Journal of accountancy*, v. 101, May 1956, p. 65.

Dating earned surplus. (News report) *Journal of accountancy*, v. 101, March 1956, p. 10, 12.

Rappaport, Louis H. Earned surplus after a quasi-reorganization. *L.R.B. & M. journal*, v. 3, Jan.-March 1956, p. 18-19.

Richardson, Baxter K. Sale of corporation with substantial earned surplus. (Condensed from *Journal of the state bar of California*) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 20-2.

Unreasonable accumulation

See Taxation, United States—Undistributed profits

SURREY, STANLEY S.

Cohen, Edwin S., and others. Internal revenue code of 1954: corporate distributions, organizations and

reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

Current issues in the taxation of corporate foreign investment. *Columbia law review*, v. 56, June 1956, p. 815-59.

Current issues regarding taxation of private investment abroad. (In American society of international law. *International investment law conference*, February 24, 25, 1956.)

Definitional problems in capital gains taxation. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 404-18.) *Harvard law review*, v. 69, April 1956, p. 985-1019.

Some remaining problems of federal tax revision. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 1-20.)

SURREY, STANLEY S., joint author

See Cohen, Edwin S., and others
Jackson, J. Paul, and others
Kamin, Sherwin, Surrey, Stanley S., and Warren, William C.

SURREY, STANLEY S., AND WARREN, WILLIAM C.

Federal income taxation—cases and materials. 1955 ed. Brooklyn, N.Y., Foundation press, inc., 1955. 1377p.

SURTAX

See Taxation, United States—Undistributed profits

SURVEY of consolidated financial statement practices. American institute of accountants. Research department.

SURVEY of corporate pension funds, 1951-1954. United States. Securities and exchange commission.

SURVEY of factors in foreign countries. United States. Commerce, Department of.

SURVEY of management development—the quantitative aspects. Trickett, Joseph M.

SURVEY of state taxes. McCarty, John F.

SURVEY OF THE LEGAL PROFESSION

Blaustein, Albert P., and Porter, Charles O. American lawyer; a summary of the Survey of the legal profession. Chicago, Ill., University of Chicago press, c1954. 360p.

Pound, Roscoe. Lawyer from antiquity to modern times; with particular reference to the development of bar associations in the United States; a study prepared for and published by the Survey of the legal profession under the auspices of the American bar association. St. Paul, Minn., West publishing co., c1953. 404p.

SURVEY shows industry's vigor. *Super market merchandising*, v. 20, March 1955, p. 43-6, 49, plus.

SUSSEL, SAM

Flaws in the basic herd directive. *General accountant* (Canada), Jan.-Feb. 1956, p. 9-13.

SUSSER, DAVID

Net operating loss deduction. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 597-614.)

SUTHERLAND, DONALD H.

Discussion of selected aspects of the Michigan intangibles tax. *Michigan C.P.A.*, Feb.-March 1956, p. 1, 20-3.

SUTHERLAND, MALCOLM S.

Internal reports to management. *Canadian chartered accountant*, v. 66, Jan. 1955, p. 4-8. *Controller*, v. 23, April 1955, p. 175-7.

SUTHERLAND, WILLIAM A.

Effects of the new internal revenue code upon estate planning. *Utah bar bulletin*, v. 25, Oct.-Dec. 1955, p. 101-20.
Estate planning—sidelights on new code. *Trusts and estates*, v. 94, May 1955, p. 388-90.

SUTHERLAND PAPER COMPANY

American institute of management. Sutherland paper company. *Management audit*, v. 6, Aug. 1956. 8p. (*Special audit no. 142*)

SUTTER, WILLIAM P.

Election to deduct expenses for estate or income taxes: effective use of 1954 code. *Journal of taxation*, v. 3, Dec. 1955, p. 357-60.
How to plan for apportionment of estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 2137-68.)
Income taxation of estates; duties and opportunities for executors. *Trusts and estates*, v. 95, Dec. 1956, p. 1108-10.

SUTTON, J. A.

Reserve revisited. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.

SWADOS, ROBERT O.

Tax-free acquisitions and distributions under the 1954 code; split-ups, split-offs and spin-offs. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 76-101.)

SWAIM, ROBERT S.

Pension and profit sharing trusts—recent developments in plans. *Trusts and estates*, v. 95, March 1956, p. 233-6.

SWANN, B. B.

Electronic computation—its uses and implications for management. *International accountants' journal* (Eng.), v. 25, June 1955, p. 39-44.
Electronic computation; practical examples of its uses for management. *Accountant* (Eng.), v. 132, May 28, 1955, p. 600-4.

SWANNELL, G.

New form of farm accounts. *Accountancy* (Eng.), v. 67, July 1956, p. 273-4.

SWANSON, CARL G.

Internal control and internal audit. (In Insurance accounting and statistical association. *Proceedings*, 1955, p. 25-7.)

SWANSON, HOWARD P.

Loss on the sale of residential property. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 589-93.
Tax treatment of research and experimentation expenditures. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 541-8.

SWANSON, JOHN H.

Selection of partners. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 24.

SWANSON, LEONARD W.

Operations research—what is it? (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956, p. 303-10.)

SWANTEE, PAUL F.

Doing business abroad. *Controller*, v. 24, June 1956, p. 270-1.

SWANTON, ROBERT C.

Cost of purchasing: cost of carrying inventory. (Address before the National association of purchasing agents, June 1, 1955) 4 mimeo. pages.

SWARTZ, PAUL EDGAR AND SCHARF, CHARLES A.

Tax problems peculiar to professional persons. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 1328-54.)

SWEDEN

Akselsson, Lars. Key to Swedish taxes. Stockholm, Swedish taxpayers' association, 1954. 24p.
Business taxation in Sweden. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 277-9.
Sandstrom, K. G. A. Survey of Swedish taxes on income and capital. Stockholm, Swedish institute of foreign law, 1954. 76p.

SWEDISH INSTITUTE OF FOREIGN LAW

Sandstrom, K. G. A. Survey of Swedish taxes on income and capital. Stockholm, Swedish institute of foreign law, 1954. 76p.

SWEDISH TAXPAYERS ASSOCIATION

Akselsson, Lars. Key to Swedish taxes. Stockholm, Swedish taxpayers' association, 1954. 24p.

SWIFT, MORTON F.

Valuation of a going business. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 13-21.

SWISHER, FRANCIS E.

Distribution costing. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 173-7. (*1955 conference proceedings*)

SYCIP, WASHINGTON

Auditors' reports in relation to office income tax investigation. *Accountants' journal* (P.I.), v. 6, March 1956, p. 16-20.

SYLVICULTURE

See Forest and forestry
Lumber industry

SYMBOLS AND CODES

See also Classification

SYMES, H. R.

Effects of electronic machines on internal auditing. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956, p. 325-33.)
Innovations in auditing reports. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952, p. 472-89.)

SYMPHONY ORCHESTRAS

See Musical enterprises

SYMPOSIUM on unemployment insurance. *Vanderbilt law review*, v. 8, Feb. 1955, p. 179-494.

SYMPOSIUM on uranium law. *Rocky mountain law review*, v. 27, June 1955, p. 375-537.

SYNOPTIC RECORDS

See Journals—Synoptic
Ledgers—Synoptic
Records—Synoptic

SYRUPS

See Extracts, syrups, etc.

SYSTEM DESIGN AND INSTALLATION

See Accounting—System design and installation

SYSTEM of accounting for distributors and jobbers of petroleum products. American petroleum institute.

SYSTEMS AND PROCEDURES

See also Accounting—System design and installation
Office management
also subheading, Accounting, under name of special business, e.g., Hotels—Accounting

Albert, Warren M. Systems and procedures—the good right arm of internal auditing. *Internal auditor*, v. 12, March 1955, p. 45-9.
American management association. Organizing for effective systems planning and control. New York, American management association, c1956. 192p. (*Special report no. 12*)

SYSTEMS AND PROCEDURES—(Continued)

- Bates, Bryant L. Procedure write-ups which will be read and followed. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 836-41.
- Bortz, A. F. Organization and evaluation of a procedures manual program. (In American management association. *Improving office reports, manuals and records*. c1955. p. 13-24.)
- Connolly, Vincent P. Procedures and systems from the ground up. *Systems and procedures quarterly*, v. 6, May 1955, p. 14-18; Aug. 1955, p. 16-19; Nov. 1955, p. 9-11.
- Costello, C. J. Task of system management. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 831-6.
- Foley, James F. Systems installation. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 4. p. 79-133.)
- Gindoff, David. Getting the most out of manual methods and devices. *Hadley service bulletin*, Aug. 1956, p. 1-8.
- Haslett, John W. Relationship of internal auditing to methods and systems. *Internal auditor*, v. 12, March 1955, p. 38-45.
- Haslett, John W. Systems department—its design and construction. *Systems and procedures quarterly*, v. 6, Nov. 1955, p. 3-6.
- Neuner, John J. W., and Neuner, Ulrich J. Nature of systems and procedures work. (In their *Accounting systems*. ed. 2. 1955. p. 1-18.)
- Shabino, C. L. Accountant's role as systems advisor. (In Texas. Agricultural and mechanical college. *Proceedings of the fourth annual accounting conference*. 1951. p. 68-74.)
- Sherman, Harvey. Organization and procedures office. (In American management association. *Improving office reports, manuals, and records*. c1955. p. 33-9.)
- Systems and procedures association of America. Workshop for management; proceedings of the seventh annual systems meeting 1954. New York, Management magazines, inc., c1955. 504p.

SYSTEMS AND PROCEDURES ASSOCIATION OF AMERICA

Workshop for management; proceedings of the seventh annual systems meeting 1954. New York, Management magazines, inc., c1955. 504p.

SYSTEMS planning and control. American management association.**T.D. 6152**

Commerce clearing house, inc. Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.

TABULATING EQUIPMENT

See Mechanical devices—Tabulating and sorting

TAFF, CHARLES A.

Commercial motor transportation. rev. ed. Homewood, Ill., Richard D. Irwin, inc., 1955. 673p.

TAFT, NATHANIEL B.

Group life proceeds—a taxing problem. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 324-30.

TAGGART, HERBERT F.

Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

Peloubet, Maurice E. Robinson-Patman act. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25-6, 28, 30.

TAGS

See Labels, tags, etc.

TAIT, ROBERT C.

Long-range planning. *Controller*, v. 24, July 1956, p. 307-9, 336.

TAKE-HOME PAY

See Wages, fees, salaries, etc.—Take-home pay

TALBOT, JOHN E.

Budget and finance bill 1956—an accountant's first impressions. *British tax review*, June 1956, p. 74-80.

Recent developments in taxation. (Address at Autumn meeting, Southport, October 1955) London, Institute of chartered accountants in England and Wales. 33p. *Accountant* (Eng.), v. 133, Oct. 22, 1955, p. 472-7; Oct. 29, 1955, p. 497-504; Nov. 5, 1955, p. 530-3. (In Institute of chartered accountants in England and Wales. *Autumn meeting* . . . 1955. p. 49-83.)

TALL, G. B.

January 1955 starts coverage of self-employed accountants. *CPA news bulletin* (Maryland association of certified public accountants), v. 5, Jan. 1955, p. 4.

TALLMAN, JOHN C.

How cost estimates help guide chemical research. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1654-62.

TANGUY, LEWIS L.

CPAs and fiduciary accounting. *Journal of accountancy*, v. 99, April 1955, p. 50-5. *L.R.B. & M. journal*, v. 36, July-Sept. 1955, p. 13-23.

TANKERS

See Ships and shipping

TANNENBAUM, ABRAHAM

How to obtain Treasury department rulings. *Taxes—the tax magazine*, v. 33, May 1955, p. 346-8.

TANNENBAUM, JEROME

Extra relief for loss corporation having dividend income: another loophole? *Journal of taxation*, v. 2, June 1955, p. 343.

TANNENWALD, THEODORE, JR.

How to provide for the marital deduction, other than trusts and powers of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 101-16.)

TANNER, LESTER J., joint author

See Platt, Joseph S., and Tanner, Lester J.

TANNER, RICHARD T.

British professional practices; with reply by Stanley A. Senn. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 20, 22.

TANNERY, FLADGER F.

Accounting leadership and responsibilities in industry. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 18-26.)

Organization for financial administration. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955. p. 127-37.)

Public relations for a mature profession: "The task ahead." *Arthur Young journal*, v. 4, Oct. 1956, p. 1-11.

TANNEY, WILLIAM W.

Demonstration appraisal: small plant, value of company's capital stock. (In Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 71-104.)

TANNING

See also Leather goods

TARIFF

Perry, J. Harvey. Taxes, tariffs, and subsidies: a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.

TARLEAU, THOMAS N.

Cohen, Edwin S., and others. Internal revenue code of 1954: corporate distributions, organizations and reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.

TARLEAU, THOMAS N.—(Continued)

How and when to be a dealer, trader, or investor. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1028-39.)

Place of tax loss positions in corporate acquisitions. (In United States. Joint committee on the economic growth and stability. 1955. p. 610-20.)

Relation of tax law to general law. *Federal bar journal*, April-June 1955, p. 123-31.

Tarleau urges no separate "tax profession"; basic law and accounting judgments needed. *Journal of taxation*, v. 5, Dec. 1956, p. 336-7.

Tax practice—a third profession? *California certified public accountant*, v. 23, Nov. 1955, p. 30-1.

TARLEAU, THOMAS N., joint author

See Cohen, Edwin S., and others

TASK COMMITTEE ON INTERNAL AUDITING EDUCATION

Project report of the 1954 Task committee on internal auditing education. *Accounting review*, v. 30, Jan. 1955, p. 58-69.

TASK FORCE (HOOVER COMMISSION)

See Commission on organization of the executive branch of the government

TAUBMAN, JOSEPH

Motion picture co-production deals and theatrical business organization. *Tax law review*, v. 11, Jan. 1956, p. 113-36; March 1956, p. 303-12.

Oil and gas partnerships and section 761(a). *Tax law review*, v. 12, Nov. 1956, p. 49-71.

TAVERNS

See Bars and grills

TAX ACCOUNTING v. BUSINESS ACCOUNTING

See also Accounting—Bases

Accounting—Principles and standards
Income

Backer, Morton. Determination and measurement of business income by accountants. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 209-47.)

Blough, Carman G., editor. Propriety of using dual standard in reporting income. (Accounting and auditing problems) *Journal of accountancy*, v. 99, June 1955, p. 56.

Cohen, Albert H. Impact of the new revenue code upon accounting. (1956). 21 typewritten pages. *Accounting review*, v. 31, April 1956, p. 206-16.

Frisbee, Ira N. Conflicts in accounting for income and accounting for income taxes. (In Colorado, University of, and others. *Proceedings of the second annual Institute of accounting*, May 6, 1955. p. 69-85.)

Hylton, Delmer P. Disadvantages in conforming taxable income to good accounting concepts. *Journal of taxation*, v. 3, Nov. 1955, p. 274-5.

Johnson, Philip G. Accounting procedures and methods under the 1954 internal revenue code. *Nebraska law review*, v. 34, Nov. 1954, p. 116-32.

Jones, Robert P. Accounting methods. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 68-83.)

Learned, Marcell. Tax accounting. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 29-39.)

Mills, Leslie. Tax accounting and business accounting—present status and remaining differences. *National tax journal*, v. 8, March 1955, p. 69-80.

Polk, James K. Prospects of legislative correlation of tax and commercial accounting. *Tax executive*, v. 8, July 1956, p. 4-15.

Richardson, Mark E. Accounting theory and accounting problems in taxation. (Presented at Tenth annual conference of Tax executives institute, inc., August 31, 1955) 21 typewritten pages. *Tax executive*, v. 8, Jan. 1956, p. 57-69.

Richardson, Mark E. Accounting theory and taxation. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 71-80.)

Roberts, F. A. Profit ascertained on commercial principles. *Accountancy* (Eng.), v. 66, March 1955, p. 102-3.

Schreiber, Irving. Major differences between tax accounting and accepted commercial accounting practices. (In Lasser, J. K., and Lasser, J. K., tax institute, ed. *Encyclopedia of tax procedures*. 1956. p. 237-49.)

Watanabe, Susumu. Business accounting and tax accounting. *Kobe economic and business review*, no. 2, 1954, p. 109-17.

TAX ADMINISTRATION

See Taxation, United States—Administration

TAX advantages available to banks under the Internal revenue code of 1954. Wiseman, John.

TAX advantages of the close corporation in the operation of a business. *Journal of taxation*, v. 3, Aug. 1955, p. 100-3.

TAX ADVISERS

See Tax practice

TAX AMORTIZATION

See Amortization

TAX APPEALS

See also Lawsuits

Tax litigation

Tax practice

United States. Tax court

Cleary, George E. On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 545-89.)

Gutkin, Sydney A. On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 591-612.)

Luciano, Augusto. Accountant in the Court of tax appeals. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 192-4.

Nevitt, Peter K. Achieving uniformity among the 11 courts of last resort. *Taxes—the tax magazine*, v. 34, April 1956, p. 311-16.

TAX aspects of executives' compensation. Bryson, Brady O., and Lefevre, Thomas V.

TAX aspects of real estate transactions. Atlas, Martin.

TAX ASSOCIATIONS

See National tax association

Tax conferences and institutes

Tax executives institute

Tax foundation

Tax institute

TAX AVOIDANCE

See also Estate planning

Tax planning

Berlfein, Harold M. Tax saving highlights under the 1954 internal revenue code. *Hadley service bulletin*, Dec. 1955. p. 1, ¶ 6.

Commerce clearing house, inc. 1956 security transactions—when to sell securities for income tax saving. Chicago, Ill., Commerce clearing house, inc., c1956. 23p.

Jones, Harry Lamar. New Code extensions and limitations on use of corporations to save income taxes. (In Texas society of certified public accountants. *New tax law in action*, c1956. p. 1-16.)

La Brie, F. E. Role of the courts in tax avoidance. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 326-34.

Lavine, J. More about tax avoidance—Professor La Brie challenged. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 406-9.

McDonald, John G. Arm's length concept. *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 25-35.

Magill, Roswell. Impact of income tax leakages—a postscript to Randolph Paul. *Tax law review*, v. 12, Nov. 1956, p. 1-14.

TAX AVOIDANCE—(Continued)

- Prentice-Hall, inc. Top tax methods for increasing personal income and boosting company profits; key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1956. 16p.
- Rice, Ralph S. Judicial trends in gratuitous assignments to avoid federal income taxes. *Yale law journal*, v. 64, June 1955, p. 991-1017.
- Rife, Harold F. Art of tax avoidance. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 9, 16.
- Thin capitalization and tax avoidance. (Notes) *Columbia law review*, v. 53, Nov. 1955, p. 1054-66.

TAX BASES

See Accounting—Bases

- TAX** benefits from operation of a new business in Puerto Rico. *Journal of taxation*, v. 2, June 1955, p. 351-2.

TAX BRIEFS

See Tax practice

TAX BURDEN

- Atkeson, Thomas C. Tax equity and the new revenue act. *Accounting review*, v. 31, April 1956, p. 194-203.
- United States. Joint committee on internal revenue taxation. Alternative plans for reducing the individual income tax burden. December 1955. Washington, D.C., Government printing office, 1956. 34p.

TAX CALENDAR

- American society of women accountants. D.C. chapter. Calendar year tax calendar, 1955. Silver Spring, Md., American society of women accountants, Tax calendar committee. Loose leaf—not paged.
- Commerce and industry association of New York, inc. Tax calendar—1957. New York, Commerce and industry association of New York, inc., 1956. folder.
- Harris, Kerr, Forster and company. Tax calendar—1956. New York, Harris, Kerr, Forster and co. 1p.

TAX CASES

See Lawsuits

- Tax decisions
- Tax litigation
- Tax practice
- United States. Tax court

TAX CLAIMS

See Tax litigation

TAX CLINIC; a department, edited by James J. Mahon, Jr.

- A-B-C transactions with retention of "deep rights." *Journal of accountancy*, v. 102, Nov. 1956, p. 83.
- Accelerating the new rules on net operating loss deduction. *Journal of accountancy*, v. 99, May 1955, p. 83.
- Accumulation of income by tax-exempt foundations. *Journal of accountancy*, v. 102, Nov. 1956, p. 77.
- Acquiring a corporation with its own earnings. *Journal of accountancy*, v. 102, Nov. 1956, p. 82-3.
- Appreciation in value of assets of profit-sharing trusts. *Journal of accountancy*, v. 102, Aug. 1956, p. 75-6.
- Availability of loss carryovers of acquired companies. *Journal of accountancy*, v. 102, July 1956, p. 80.
- Basing estimated tax on prior year not fool-proof. *Journal of accountancy*, v. 101, March 1956, p. 81.
- Benefits under section 452 available despite repeal. *Journal of accountancy*, v. 100, July 1955, p. 89.
- Bonds held by related taxpayer under section 267. *Journal of accountancy*, v. 102, Nov. 1956, p. 80, 82.
- Can section 381 loss carry-over apply to foreign corporations? *Journal of accountancy*, v. 102, Oct. 1956, p. 84, 86.
- Canadian investment companies offer tax savings for Americans. *Journal of accountancy*, v. 99, June 1955, p. 90.

- Compromise of tax liabilities by the commissioner. *Journal of accountancy*, v. 100, Aug. 1955, p. 82-3.
- Consistent accounting practice and income determination. *Journal of accountancy*, v. 100, July 1955, p. 91.
- Converting future income into current capital gains. *Journal of accountancy*, v. 102, July 1956, p. 78.
- Corporate retention of earnings generates future capital gains. *Journal of accountancy*, v. 102, July 1956, p. 78.
- Corpus distribution as distribution of income. *Journal of accountancy*, v. 101, June 1956, p. 76.
- Court overrules commissioner on time for taxing dividends. *Journal of accountancy*, v. 100, Aug. 1955, p. 83-4.
- Dangers in new collapsible corporation provisions. *Journal of accountancy*, v. 100, July 1955, p. 90-1.
- Deduction for professional overhead expense policies. *Journal of accountancy*, v. 101, May 1956, p. 79.
- Deferred compensation plans a new arrangement. *Journal of accountancy*, v. 102, Oct. 1956, p. 80, 82.
- Deferred liquidation of partnership interest. *Journal of accountancy*, v. 102, Oct. 1956, p. 80.
- Determination of earned income from self-employment. *Journal of accountancy*, v. 101, June 1956, p. 79.
- Determining net operating loss on a fiscal-year return. *Journal of accountancy*, v. 99, Feb. 1955, p. 83.
- Different tax years for partnership and partners. *Journal of accountancy*, v. 101, Jan. 1956, p. 81.
- Different "taxable years" created by the new code. *Journal of accountancy*, v. 101, May 1956, p. 80.
- Does the alternative capital gains tax help you? *Journal of accountancy*, v. 101, March 1956, p. 81-3.
- Don't lose a subsidiary's operating loss carry-over. *Journal of accountancy*, v. 99, May 1955, p. 81.
- Double deduction challenged in proposed regulations. *Journal of accountancy*, v. 102, Dec. 1956, p. 79.
- Easily overlooked tax credit from foreign trusts. *Journal of accountancy*, v. 101, June 1956, p. 75.
- Effect of boot in tax-free acquisitions and distributions. *Journal of accountancy*, v. 100, July 1955, p. 89-90.
- Effect of distributions-in-kind on earnings and profits—a question. *Journal of accountancy*, v. 99, March 1955, p. 94-6.
- Election to allocate real estate taxes. *Journal of accountancy*, v. 100, Sept. 1955, p. 89.
- Election to file consolidated returns by affiliated groups. *Journal of accountancy*, v. 99, Feb. 1955, p. 83.
- Employees' nontaxable sick pay: new code section 105. *Journal of accountancy*, v. 99, March 1955, p. 96.
- Equipment transfer from American companies to Canadian branches. *Journal of accountancy*, v. 102, Sept. 1956, p. 78.
- Error on Form 1040; individual dividends received credit. *Journal of accountancy*, v. 99, Jan. 1955, p. 85.
- Exempt organizations are affected by minor code change. *Journal of accountancy*, v. 100, Oct. 1955, p. 81.
- Exposure of client in fraud cases. *Journal of accountancy*, v. 101, June 1956, p. 76.
- Extra year's loss carry-back not always beneficial. *Journal of accountancy*, v. 101, May 1956, p. 79-80.
- Foreign operations: subsidiary versus branch. *Journal of accountancy*, v. 99, Jan. 1955, p. 85.
- Foreign tax sanctuaries and U. S. tax rates. *Journal of accountancy*, v. 102, Nov. 1956, p. 78.
- Functions of IRS's technical planning division. *Journal of accountancy*, v. 100, Dec. 1955, p. 96-7.
- Gain on sale of emergency facilities. *Journal of accountancy*, v. 102, Oct. 1956, p. 82, 84.
- Hidden penalty for underpaying corporate tax. *Journal of accountancy*, v. 100, Sept. 1955, p. 89-90.
- Importance of the date of affiliation of subsidiary. *Journal of accountancy*, v. 99, May 1955, p. 82.
- Income "in respect of a decedent" under new Code section 691. *Journal of accountancy*, v. 102, Sept. 1956, p. 73-4.

TAX CLINIC; a department, edited by James J. Mahon, Jr.—(Continued)

- Increasing common stock interest of corporate officers. *Journal of accountancy*, v. 99, Jan. 1955, p. 87-8.
- Individual income tax branch of IRS's tax rulings division. *Journal of accountancy*, v. 99, May 1955, p. 81-2.
- Inequity in rules governing loss carryovers in mergers? *Journal of accountancy*, v. 102, Aug. 1956, p. 78, 80.
- Informal ruling may affect loss carry-backs and carry-overs. *Journal of accountancy*, v. 99, March 1955, p. 94.
- Installment sale of receivables may be advantageous. *Journal of accountancy*, v. 101, June 1956, p. 76, 78.
- Installment sale requires a second look. *Journal of accountancy*, v. 102, Oct. 1956, p. 86.
- Institute's tax conference for business executives. *Journal of accountancy*, v. 101, Jan. 1956, p. 80-1.
- Insurance of loss carryover by relinquishment of part thereof. *Journal of accountancy*, v. 102, Aug. 1956, p. 75.
- Inventory valuation: an inconsistent position. *Journal of accountancy*, v. 102, Dec. 1956, p. 78-9.
- Involuntary "exchange" taxable—voluntary exchange not. *Journal of accountancy*, v. 102, Nov. 1956, p. 78, 80.
- Is Form 2220 defective for computation of tax penalty? *Journal of accountancy*, v. 102, Oct. 1956, p. 82.
- Items from the AIA's annual meeting. *Journal of accountancy*, v. 100, Dec. 1955, p. 94-6.
- Liability for negligence in failing to claim deduction? *Journal of accountancy*, v. 101, Feb. 1956, p. 85.
- Leasehold-owning corporation collapsible under the new code. *Journal of accountancy*, v. 102, July 1956, p. 78, 80.
- Limit on individual dividend credit in alternative computation. *Journal of accountancy*, v. 99, April 1955, p. 81.
- Limitation on partner's share of a partnership loss. *Journal of accountancy*, v. 101, May 1956, p. 83.
- Liquidating distribution in lieu of ordinary dividend. *Journal of accountancy*, v. 102, Nov. 1956, p. 77-8.
- Liquidation followed by transfer of assets to new corporation. *Journal of accountancy*, v. 99, Feb. 1955, p. 83-4.
- Loss corporation provision may be defective. *Journal of accountancy*, v. 99, Jan. 1955, p. 88.
- Making the foreign sub stand up taxwise. *Journal of accountancy*, v. 102, Oct. 1956, p. 79-80.
- Making the most of a bad business debt. *Journal of accountancy*, v. 99, Jan. 1955, p. 89.
- More about the Lo Bue decision. *Journal of accountancy*, v. 102, Sept. 1956, p. 76, 78.
- More depreciation disputes between taxpayers and treasury. *Journal of accountancy*, v. 99, Jan. 1955, p. 88-9.
- New code changes provision on life insurance proceeds. *Journal of accountancy*, v. 99, Feb. 1955, p. 82.
- New complications in determining accumulated earnings surtax. *Journal of accountancy*, v. 99, Jan. 1955, p. 88.
- New installment sale provision: election on "initial payment." *Journal of accountancy*, v. 99, Feb. 1955, p. 82-3.
- New section 304 as estate planning aid. *Journal of accountancy*, v. 99, May 1955, p. 82.
- New York university's fourteenth tax institute. *Journal of accountancy*, v. 101, Feb. 1956, p. 81-2, 84-5.
- 1954 code clarifies "B" type reorganizations. *Journal of accountancy*, v. 99, Jan. 1955, p. 90.
- 1954 NYU tax institute. *Journal of accountancy*, v. 99, Jan. 1955, p. 88-9.
- No more tax problems in sight for the future? *Journal of accountancy*, v. 101, April 1956, p. 79.
- No penalty for the omission of declaration? *Journal of accountancy*, v. 100, Aug. 1955, p. 84.
- Obtaining maximum benefits of section 1231. *Journal of accountancy*, v. 102, Oct. 1956, p. 79.
- Operating loss carry-over or stepped-up basis? *Journal of accountancy*, v. 99, Jan. 1955, p. 88.
- Opinion on dividend credit for stock owned jointly. *Journal of accountancy*, v. 99, March 1955, p. 96.
- Over two hundred reasons for retention of earnings. *Journal of accountancy*, v. 101, March 1956, p. 81.
- Partial liquidation may avoid spin-off hazards. *Journal of accountancy*, v. 100, Sept. 1955, p. 90-1.
- Penalty for underpayment of estimated tax can easily occur. *Journal of accountancy*, v. 99, June 1955, p. 92.
- Possible provisions of stock option plan. *Journal of accountancy*, v. 101, May 1956, p. 80-1.
- Prepaid insurance commissions under section 452 of the code. *Journal of accountancy*, v. 99, April 1955, p. 80-1.
- Profit-sharing plan of an affiliated group. *Journal of accountancy*, v. 102, Oct. 1956, p. 84.
- Profit-sharing plans: a capsule review. *Journal of accountancy*, v. 101, April 1956, p. 79-84.
- Profit sharing plans: the formula requirements. *Journal of accountancy*, v. 102, July 1956, p. 77.
- Proposed deduction for wives' travel expenses. *Journal of accountancy*, v. 101, May 1956, p. 79.
- Proposed regulations limit estimated expense deduction. *Journal of accountancy*, v. 99, March 1955, p. 93.
- Provision for proprietorship to be taxed as corporation is vague. *Journal of accountancy*, v. 99, June 1955, p. 91.
- Recapitalization followed by sale of part of stock. *Journal of accountancy*, v. 100, Oct. 1955, p. 78, 80.
- Rent v. income from farming operations. *Journal of accountancy*, v. 100, Sept. 1955, p. 90.
- Research and development expenditures: expense or capitalize? *Journal of accountancy*, v. 99, Feb. 1955, p. 83.
- Retention of appreciated property gift advisable. *Journal of accountancy*, v. 101, April 1956, p. 79.
- Retirement income credit in community property states. *Journal of accountancy*, v. 99, May 1955, p. 82.
- Review by code section of previous clinic items. *Journal of accountancy*, v. 99, April 1955, p. 77-8.
- Section 174: research and experimental expenditures. *Journal of accountancy*, v. 102, Dec. 1956, p. 79-80.
- Section 462 election necessary to keep vacation pay deduction. *Journal of accountancy*, v. 99, March 1955, p. 93.
- Service asks better prepared fiduciary returns. *Journal of accountancy*, v. 100, Dec. 1955, p. 97.
- Service personnel handling advance rulings on reorganizations. *Journal of accountancy*, v. 99, Feb. 1955, p. 84-5.
- Signatures on corporation returns for years ending in 1954. *Journal of accountancy*, v. 99, April 1955, p. 80.
- Small help on double tax of installment receivables. *Journal of accountancy*, v. 100, Aug. 1955, p. 81-2.
- Some other thoughts from the meeting. *Journal of accountancy*, v. 99, Jan. 1955, p. 88.
- Some points in new depreciation regulations. *Journal of accountancy*, v. 101, March 1956, p. 81.
- Statute of limitations for filing claims for refund. *Journal of accountancy*, v. 99, April 1955, p. 78-9.
- Step-up basis of mineral properties often useless. *Journal of accountancy*, v. 102, Sept. 1956, p. 74, 76.
- Step-up in corporate property basis by paying capital gains tax. *Journal of accountancy*, v. 102, Dec. 1956, p. 78.
- Stepped-up asset basis after tax-free exchange? *Journal of accountancy*, v. 102, Nov. 1956, p. 77.
- Stepped-up basis on liquidation of sub-subsidary. *Journal of accountancy*, v. 99, March 1955, p. 93-4.
- Stock acquired under restricted stock options. *Journal of accountancy*, v. 100, Sept. 1955, p. 90.
- Stock dividends can create gift tax liability. *Journal of accountancy*, v. 99, April 1955, p. 80.
- Table of digits depreciation rates—by years. *Journal of accountancy*, v. 99, Jan. 1955, p. 86.
- Tax dividends received credit highlighted again. *Journal of accountancy*, v. 101, June 1956, p. 75-6.

TAX CLINIC; a department, edited by James J. Mahon, Jr.—(Continued)

- Tax executives institute, inc.: Eleventh annual conference. *Journal of accountancy*, v. 102, Dec. 1956, p. 76-8.
- Tax-free interest included in life insurance proceeds. *Journal of accountancy*, v. 102, Oct. 1956, p. 79.
- Taxability of unqualified stock options qualified. *Journal of accountancy*, v. 102, July 1956, p. 77-8.
- Tenth annual conference of Tax executives institute. *Journal of accountancy*, v. 100, Oct. 1955, p. 75-6, 78.
- Termination of a partnership: statute terms create conflict. *Journal of accountancy*, v. 100, Sept. 1955, p. 89.
- Timely filing of refund claims under the 1939 code. *Journal of accountancy*, v. 101, Jan. 1956, p. 81.
- Treasury lowering the boom on controlled payments by corporations. *Journal of accountancy*, v. 99, Jan. 1955, p. 85-6.
- Uniformity in state income tax acts. *Journal of accountancy*, v. 101, June 1956, p. 78.
- Unintended tax disclosures may harm the client's case. *Journal of accountancy*, v. 101, June 1956, p. 78-9.
- Use of treasury stock to pay officers and employees. *Journal of accountancy*, v. 99, March 1955, p. 96.
- Using corporate funds to finance sale of stock. *Journal of accountancy*, v. 99, Feb. 1955, p. 82.
- Using new subsidiary's stock to provide executive incentive. *Journal of accountancy*, v. 99, April 1955, p. 80.
- What is a widow within the meaning of section 37? *Journal of accountancy*, v. 100, Aug. 1955, p. 83.
- When must "Kimbell-Diamond" liquidations be completed? *Journal of accountancy*, v. 99, April 1955, p. 79-80.
- Working daughters are also entitled to "sitter" deduction. *Journal of accountancy*, v. 99, June 1955, p. 90.
- Working interest in oil lease not personal holding income. *Journal of accountancy*, v. 102, Aug. 1956, p. 76, 78.
- You still can give and make money. *Journal of accountancy*, v. 99, May 1955, p. 82-3.

TAX COLLECTION AND DELINQUENCY

See Tax practice

Taxes—Collection and delinquency

TAX conference for executives. American institute of accountants.

TAX CONFERENCES AND INSTITUTES

- Alabama, University of, and Alabama society of certified public accountants. Proceedings 8th annual federal tax clinic 1954. University, Ala., University of Alabama, Bureau of business research, 1955. 98p. (*University of Alabama extension news bulletin*, v. 12, January 1955, no. 7).
- American institute of accountants. Tax planning in business policy; complete text of proceedings at the American institute of accountants' (in cooperation with the New York state society of certified public accountants) 1955 tax conference for executives. New York, American institute of accountants, c1956. 144p.
- Buffalo, University of and New York state society of certified public accountants. 2nd annual institute on federal and state taxation. Buffalo, N. Y., Millard Fillmore college, University of Buffalo (1956). 223p.
- California society of certified public accountants. Fifth annual tax accounting conference, 1954. San Francisco, Calif., California society of certified public accountants, c1954. 148p.
- Sixth annual tax accounting conference, 1955. San Francisco, Calif., California society of certified public accountants, c1955. 154p.
- Canadian tax foundation. Report of proceedings of the eighth annual tax conference at Montreal, November 15-16, 1954. Toronto, Canadian tax foundation. 153p.
- Canadian tax foundation. Report of proceedings of the ninth annual tax conference, November 7-8, 1955. Toronto, Canadian tax foundation, 1956. 331p.
- Chicago, University of. Law school. 8th annual Federal tax conference, October 26, 27 and 28,

1955. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 871-972.
- Chicago, University of. Law school. 9th annual Federal tax conference, October 24, 25 and 26, 1956. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 789-905.
- Connecticut society of certified public accountants. Tax forum—outline of panel discussions on 1954 revenue act, November 22, 23, 1954. New Haven, Conn., Connecticut society of certified public accountants. 56p.
- Denver, University of, and others. Fourth annual University of Denver tax institute—1954 internal revenue code, October 6, 7 and 8, 1954, in collaboration with Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1955. 156p.
- Denver, University of, and others. Fifth annual University of Denver tax institute; the 1954 Internal revenue code: a second look, September 21, 22 and 23, 1955, in collaboration with the Colorado society of certified public accountants, Colorado bar association and Denver bar association. Denver, Colo., University of Denver, c1956. 149p.
- Georgia, University of, and others. 1954 estate planning and taxation institute, held at Athens, Georgia, October 28-29, 1954; presented by University of Georgia in cooperation with Georgia bankers association, Georgia bar association, Georgia society of certified public accountants and Georgia state association of life underwriters. Athens, Ga., University of Georgia, 1955. 134p. (*Bulletin of the University of Georgia*, v. 55, January 20, 1955, no. 5).
- Huber, Solomon, associates. Annual estate planners forum, November 23, 1955; edited by Solomon Huber. New York, Consolidated reporting co., no date. 65 mimeo. pages.
- International tax congress. *Accountant* (Eng.), v. 133, Sept. 10, 1955, p. 293.
- Mahon, James J., Jr., editor. Institute's tax conference for business executives. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 80-1.
- Mahon, James J., Jr., editor. Tax executives institute, inc.: Eleventh annual conference. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 76-8.
- National tax association. Proceedings of the forty-seventh annual conference on taxation held at Bretton Woods, New Hampshire, September 26-30, 1954, edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1955. 474p.
- National tax association. Proceedings of the forty-eighth annual conference on taxation held at Detroit, Mich., October 18-21, 1955; edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1956. 634p.
- New York university. Institute on federal taxation; proceedings of second biennial conference on Problems of the charitable foundation, May 1955; edited by Henry Sellin. Albany, N. Y., Matthew Bender and co., inc., 1955. 280p.
- New York university. Institute on federal taxation. Proceedings of thirteenth annual Institute on federal taxation, November 1954; important present-day problems, with special emphasis upon the Internal revenue code of 1954; discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N. Y., Matthew Bender and co., inc., 1955. 1326p.
- New York university. Proceedings of fourteenth annual Institute on federal taxation, November 1955; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N. Y., Matthew Bender and co., inc., 1956. 1631p.
- Northeastern university. Institute of taxation. Third annual federal tax forum, September 28-29, 1956. Boston, Mass., Northeastern university. various paging.
- Oklahoma bar association and Oklahoma, University of. Proceedings of the second annual Institute on federal taxation. See Oklahoma bar associa-

TAX CONFERENCES AND INSTITUTES—(Continued)

- tion and Oklahoma, University of. Estate planning in "slow motion."
- Southern California, University of. School of law. Eighth tax institute tax forms and clauses; major tax planning for 1956. Albany, N. Y., Matthew Bender and co., inc., 1956. 784p.
- Southern California, University of. School of law. Tax institute on the Internal revenue code of 1954; major tax problems of 1955. Albany, N.Y., Matthew Bender and co., inc., 1955. 880p.
- Southwestern legal foundation. Proceedings of the sixth annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, January 19-21, 1955. Albany, N.Y., Matthew Bender and co., 1955. 620p.
- Southwestern legal foundation. Proceedings of the seventh annual institute on oil and gas law and taxation as it affects the oil and gas industry . . . presented by the Southwestern legal foundation in cooperation with the SMU School of law . . . Dallas, Texas, February 1-3, 1956. Albany, N.Y., Matthew Bender and co., 1956. 787p.
- Tax institute, inc. Pennsylvania tax problem 1955; conference held at Harrisburg, Pa., April 5-6, 1955. Phinceton, N.J., Tax institute, inc., 1955. 212p.
- Texas society of certified public accountants. New tax law in action: practitioners' experience with the Internal revenue code of 1954. New York, Journal of taxation, inc., c1956. 241p.
- Tulane university. School of law and School of business administration. Proceedings of the fourth annual Tulane tax institute 1955. Albany, N.Y., Matthew Bender and co., inc., c1955. 561p.
- Tulane university. School of law and School of business administration. Proceedings of the fifth annual Tulane tax institute 1956. Indianapolis, Ind., Bobbs-Merrill co., inc., c1956. 820p.

TAX considerations in switching from a partnership to a corporation. *Journal of taxation*, v. 4, Jan. 1956, p. 46-50.

TAX CONSULTANTS

See Tax practice

TAX CONVENTIONS

See Taxation—International double

TAX COURSES

- American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- Boyd, Orton W. That federal tax course. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 131-5.)
- Prentice-Hall, inc. Federal tax course—1956. New York, Prentice-Hall, inc., c1955. various paging.
- Prentice-Hall, inc. Federal tax course—1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.

TAX COURT

See United States. Tax court

TAX DECISIONS

- Clary, George E. On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 545-89.)
- Friou, Robert E. Review of recent significant tax cases and rulings of the past year relating to doing business and interstate commerce. *Tax executive*, v. 8, Jan. 1956, p. 149-61.
- Gutkin, Sydney A. On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 591-612.)
- Mintz, Seymour S., and Mullens, Richard A. Review of the year's developments under the 1939 code. (In Tulane university. *1956 Tulane tax institute*, c1956. p. 1-41.)

Nevitt, Peter K. Achieving uniformity among the 11 courts of last resort. *Taxes—the tax magazine*, v. 34, April 1956, p. 311-16.

Schlosser, Jack. Significant income tax rulings and decisions of 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 106-18.

Summa, Don J. Significant federal tax decisions of 1955. *New York certified public accountant*, v. 26, Jan. 1956, p. 22-30.

TAX DELINQUENCY

See Taxes—Collection and delinquency

TAX DEPARTMENTS

- American institute of accountants. Office organization; Control procedures for the preparation of tax returns. (In its *Selected readings in tax practice administration*, c1955. Chap. III; Chap. V.)
- American management association. Management and taxes; building a tax-conscious organization. New York, American management association, c1956. 127p. (*Special report no. 10*)
- Canadian tax foundation. Tax management in Canadian companies—report on questionnaire. *Tax memo*, Oct. 1956, no. 13.
- Fisher, William A. Functional organization of a centralized tax department. *Tax executive*, v. 7, Jan. 1955, p. 59-64.
- French, Robert W. Educating the tax executive. *Tax executive*, v. 8, Oct. 1955, p. 5-24.
- Gornick, Alan L. Big taxes: a challenge and opportunity for progressive management. *Tax executive*, v. 7, Jan. 1955, p. 42-58.
- Gornick, Alan L. Why a corporation's separate tax department is most efficient in controlling tax costs. *Journal of taxation*, v. 5, Dec. 1956, p. 332-6.
- Kitendaugh, George H. Corporate tax administration personnel. *Tax executive*, v. 7, Jan. 1955, p. 65-75.
- Miller, Ream V. How tax managers can use auditing services to increase tax savings. *Journal of taxation*, v. 5, Oct. 1956, p. 246-7.
- Miller, Ream V. Tax auditing for profit. *Internal auditor*, v. 12, June 1955, p. 45-50.
- Richardson, Mark E. Top management looks at tax management. (In American management association. *Management and taxes*, c1956. p. 7-13.)

TAX depreciation. Michigan association of certified public accountants.

TAX DICTIONARIES

- Commerce clearing house, inc. Dictionary of income tax terms. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.
- United States. Joint committee on internal revenue taxation. Terminology of the Internal revenue code of 1954; a list of terms used in the 1954 code with citations of the sections in which they are defined or described. Washington, D.C., Government printing office, 1956. 106p.

TAX EVASION

See also Net worth
Tax penalties

- Ach, Jacques L. Special problems the accountant faces in rendering good service in fraud cases. *Journal of taxation*, v. 4, Feb. 1956, p. 101-3.
- Avakian, Spurgeon. Net worth computation as proof of tax evasion. *Tax law review*, v. 10, May 1955, p. 431-52.
- Avakian, Spurgeon. Net worth method in proving tax evasion. *American bar association journal*, v. 41, June 1955, p. 563-4.
- Avakian, Spurgeon. Rights and remedies of tax payers suspected of fraud. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 878-92. (*University of Chicago—8th annual Federal tax conference*)
- Axtmann, Charles F., Jr. Accountant's function and role in a tax fraud case. *Ohio certified public accountant*, v. 15, Winter 1956, p. 22-5.
- Balter, Harry Graham. Clinical demonstration of how to handle a tax fraud investigation. *Journal of taxation*, v. 3, Aug. 1955, p. 74-9.
- Balter, Harry Graham. "Net worth" decisions: proof of tax evasion by inference. *American bar association journal*, v. 41, June 1955, p. 512-16.

TAX EVASION—(Continued)

- Balter, Harry Graham. Re-evaluation of tax adviser's role in situations where fraud may be an issue. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 94-117.)
- Balter, Harry Graham, editor. New developments in fraud and negligence; a department. See issues of *Journal of taxation* beginning with January 1955 issue.
- Boxleitner, Louis A. Handling of tax fraud cases. *Practical lawyer*, v. 2, April 1956, p. 15-26; May 1956, p. 30-42; Oct. 1956, p. 51-67.
- Cades, Milton. Taxpayers rights in tax fraud cases. *National public accountant*, v. 6, July 1956, p. 6-9.
- Carrigan, Jim R. Tax crimes—statute of limitations—tolling provisos. *Tax law review*, v. 11, Jan. 1956, p. 137-56.
- Castaneda, Deogracias. Inventory method investigation of the Bureau of internal revenue. *Accountants' journal* (P.I.), v. 5, June 1955, p. 97-103.
- Challenge on tax item, by Pat Mullin;—And reply, by Robert S. Holzman. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 19-20.
- Common law prosecutions for revenue fraud. *British tax review*, Sept. 1956, p. 119-25.
- Doyle, Edmund D. Limitations on the use of the net worth method in fraud cases. (In Tulane University. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 493-512.)
- Doyle, Edmund D. Motion practice in fraud cases. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 935-53.)
- Doyle, Edmund D. Searches and seizures and the duty to warn in fraud investigations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1317-29.)
- Due process of law—net worth prosecution—right to accounting services (United States v. Brodson, 136 F. Supp. 158 (E.D. Wis. 1955).) *Fordham law review*, v. 25, Summer 1956, p. 339-43.
- Frankel, Nathan. Techniques in trial of a fraud case: the accountant's role. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 973-9.)
- Gilman, Frederick S. Current problems in criminal tax fraud. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 749-56.
- Hamblen, Lapsley W., Jr. Tax enforcement and the taxpayer's rights. *Virginia accountant*, v. 10, Summer 1956, p. 4-10.
- Income tax fraud on the state level. (In National tax association. *Proceedings* . . . 1954, p. 107-36.)
- Indictment dismissed when defendant in net-worth case is denied accountant. *Journal of taxation*, v. 4, March 1956, p. 178-80.
- Inland revenue audit—evasion and the cash basis. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 610.
- Kostelanetz, Boris. Bill of rights not repealed for taxpayers. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 16-18.
- Lasser, J. K., tax institute. How the Treasury catches tax cheaters. (In its *Handbook of successful tax procedures*. 1956. p. 179-206.)
- Lipton, Paul P. Taxpayer's rights: investigation of tax fraud cases. *American bar association journal*, v. 42, April 1956, p. 325-8.
- Lipton, Paul P. Trends in tax fraud investigations and litigation. *Taxes—the tax magazine*, v. 34, April 1956, p. 267-76.
- Lourie, George B., and Cutler, Arnold R. Lawyer's engagement of accountant in a federal tax fraud case. *Tax law review*, v. 10, Jan. 1955, p. 227-37.
- Mattisen, Andrew H. Processing of a tax fraud case. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Mishler, Leonard J. Deductibility of legal and accounting fees incurred in tax fraud prosecutions. *Intramural law review*, v. 11, Nov. 1955, p. 65-77.
- Murphy, Joseph H. Net worth and tax evasion. *New York state bar bulletin*, v. 28, Oct. 1956, p. 352-5.
- Patten, Woolvin. Will Bloch decision make proof of willfulness in fraud cases more difficult? *Journal of taxation*, v. 3, Nov. 1955, p. 306-9.

Perjury and the income tax. (Condensed from *Brooklyn law review*, Dec. 1954) *Monthly digest of tax articles*, v. 5, July 1955, p. 41-3.

Shaw, Eugene G. What to look for in the typical income tax fraud case. (In National tax association. *Proceedings* . . . 1954. p. 107-12.)

Soyars, Tom. Criminal procedure—right to counsel—necessity that defendant have aid of an accountant in a complex tax prosecution. *Kentucky law journal*, v. 44, Summer 1956, p. 476-8.

SyCip, Washington. Auditors' reports in relation to office income tax investigation. *Accountants' journal* (P.I.), v. 6, March 1956, p. 16-20.

TAX EXECUTIVES INSTITUTE, INC.

Mahon, James J., Jr., editor. Tax executives institute, inc.: Eleventh annual conference. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 76-8.

Mahon, James J., Jr., editor. Tenth annual conference of Tax executives institute. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1955, p. 75-6, 78.

TAX-EXEMPT foundations. Barr, Martin.

TAX EXEMPT ORGANIZATIONS

See Taxation, United States—Exemptions

TAX EXEMPTIONS

See Taxation, United States—Exemptions

TAX FORECLOSURE

DeWitt, Albert C., and Kart, Eugene. Practical aspects of tax foreclosures. *Chicago bar record*, v. 37, Oct. 1955, p. 33-6, 38, 40, 42.

In rem tax foreclosure—its defects and consequences. *St. John's law review*, v. 30, May 1956, p. 331-9.

TAX FORMS

See Tax returns

TAX FOUNDATION, INC.

Controlling government corporations. New York, Tax foundation, inc., August 1955. 43p. (*Project note no. 37*)

Earmarked state taxes. New York, Tax foundation, inc., c1955. 71p. (*Project note no. 38*)

Facts and figures on government finance 1954-1955. New York, Tax foundation, c1954. 251p.

Federal excise taxes. New York, Tax foundation, inc., c1956. 60p. (*Project note no. 40*)

Fiscal facts for '56; a handbook on federal fiscal problems and proposed remedies. New York, Tax foundation, c1956. 32p.

Government finances in 1965. New York, Tax foundation, inc., c1955. 43p. (*Project note no. 39*)

State tax rates and collections, 1950 and 1955. New York, Tax foundation, April 1956. 36p. (*Government finance brief, no. 3*)

TAX FRAUD

See Tax evasion

TAX-FREE EXCHANGES

See Taxation, United States—Exchanges and transfers

TAX-FREE exchanges. Stinson, George and Anthoine, Robert.

TAX guide for small business. United States. Treasury, Department of. Internal revenue service.

TAX IMMUNITY

See Taxation, United States—Exemptions

TAX INCENTIVES

See Taxation, United States—Incentive

TAX incentives to investment abroad. *Stanford law review*, v. 8, Dec. 1955, p. 77-104.

TAX INSTITUTE, INC.

Financing education in the public schools; symposium conducted by the Tax institute, November 3-4, 1955. Princeton, N.J., Tax institute, inc., 1956. 183p.

Financing metropolitan government; a symposium. Princeton, N.J., Tax institute, inc., 1955. 295p.

TAX INSTITUTE, INC.—(Continued)

Pennsylvania tax problem 1955; conference held at Harrisburg, Pa., April 5-6, 1955. Princeton, N.J., Tax institute, inc., 1955. 212p.
Should federal tax policy encourage development of small business? Princeton, N.J., Tax institute, inc., May 1956. 32p. (*Forum pamphlet eight*)

TAX institute on the Internal revenue code of 1954. Southern California, University of. School of law.

TAX INVESTIGATIONS

See Investigations

TAX LIENS

See Liens

TAX LIMITATION

Anteau, Chester James. Municipal power to tax—its constitutional limitations. *Vanderbilt law review*, v. 8, June 1955, p. 698-752.
Dresser, Robert B. Reed-Dirksen amendment: a reply to Theodore R. Meyer. *American bar association journal*, v. 42, July 1956, p. 617-20.
Meyer, Theodore R. Reed-Dirksen amendment: a re-examination of our income tax theory. *American bar association journal*, v. 42, Jan. 1956, p. 42-5.
Morrow, Glenn D. State constitutional limitations of the taxing authority of state legislatures. *National tax journal*, v. 9, June 1956, p. 126-33.

TAX LITIGATION

See also Tax decisions

Tax practice

Tax settlement

Taxes—Collection and delinquency

Ash, Robert. Procedures effective under 1954 code which affect tax settlement or litigation. *Journal of taxation*, v. 3, Oct. 1955, p. 204-9.

Bickford, Hugh C. Successful tax practice. ed. 3. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 470p.

Cleary, George E. On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 545-89.)

Due process of law—net worth prosecution—right to accounting services (United States v. Brodson, 136 F. Supp. 158 (E.D. Wis. 1955).) *Fordham law review*, v. 25, Summer 1956, p. 339-43.

Gutkin, Sydney A. On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 591-612.)

Lipton, Paul P. Trends in tax fraud investigations and litigation. *Taxes—the tax magazine*, v. 34, April 1956, p. 267-76.

Lore, Martin M. How to win a tax case. New York, Prentice-Hall, inc., 1955. 244p.

Lore, Martin M. When should a tax case be taken to court: the many costs of litigation. *Journal of taxation*, v. 3, July 1955, p. 2-7.

Soyars, Tom. Criminal procedure—right to counsel—necessity that defendant have aid of an accountant in a complex tax prosecution. *Kentucky law journal*, v. 44, Summer 1956, p. 476-8.

United States. Small business administration. Appeal procedure for income tax cases. Washington, D.C., Small business administration, July 1955. 4p. (*Management aids for small manufacturers*)

Veach, Robert R. Stipulating facts in Tax court. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 669-74.

TAX LOOPHOLES

See Tax avoidance

Taxation, United States—Loopholes

TAX management in Canadian companies—report on questionnaire. Canadian tax foundation.

TAX on accumulated earnings, Holzman, Robert S.

TAX opportunities in real estate. Haber, Paul and Kotkin, Bernard.

TAX PENALTIES

See also Tax evasion

Taxes—Collection and delinquency

Mahon, James J., Jr., editor. Hidden penalty for underpaying corporate tax. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89-90.

Mahon, James J., Jr., editor. Is Form 2220 defective for computation of tax penalty? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 82.

Mahon, James J., Jr., editor. No penalty for the omission of declaration? (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 84.

Oppenheim, Henry and Dixon, Arthur J. New rules for paying quarterly estimates of tax are stricter and more demanding. *Journal of taxation*, v. 2, April 1955, p. 194-7.

Wetterhall, R. C. How to avoid penalties in estimating taxes. *Journal of accountancy*, v. 101, April 1956, p. 34-40.

TAX PLANNING

See also Estate planning

Tax avoidance

American institute of accountants. Tax planning in business policy; complete text of proceedings at the American institute of accountants' (in cooperation with the New York state society of certified public accountants) 1955 tax conference for executives. New York, American institute of accountants, c1956. 144p.

Beretvas, Andor. Management contracts, expense sharing agreements, and tax planning. *Accounting review*, v. 30, July 1955, p. 519-21.

Bock, Russell S. Tax-saving opportunities in deferred compensation under the new revenue code. *Journal of accountancy*, v. 99, March 1955, p. 39-44.

Casey, William J. Income planning for estates and trusts. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 1-8.)

Casey, William J. Tax sheltered investments. New York, Institute for business planning, inc., c1955. 213p.

Casey, William J., and Bierman, Jacquelin. Tax shelter in business. New York, Institute for business planning, inc., c1955. 193p.

Commerce clearing house, inc. Pre-return tax planning. Chicago, Ill., Commerce clearing house, inc., c1955. 39p.

Commerce clearing house, inc. Year-end tax planning for 1957 returns. Chicago, Ill., Commerce clearing house, inc., c1956. 40p.

Foosaner, Samuel J. Principal stockholders of close corporations have their tax planning problems. *Banking*, v. 49, Dec. 1956, p. 54-5, 159.

Goodman, Wolfe D. Some factors to heed in tax plan. *Canadian journal of accountancy*, v. 5, June 1956, p. 143-50.

Gornick, Alan L. Big taxes: a challenge and opportunity for progressive management. *Tax executive*, v. 7, Jan. 1955, p. 42-58.

Herzberg, Meyer. 1956 pre-year end tax planning. *Retail control*, v. 25, Dec. 1956, p. 17-34.

Hoffman, Raymond A. New opportunities for tax planning. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 6-14.

Jacobs, Bernard S. Major problems in tax planning arising from differences between Louisiana and federal income tax law. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 469-91.)

Kumler, William L. Tax planning as affected by close corporation interests. *Trusts and estates*, v. 95, Jan. 1956, p. 20-1.

Lasser, J. K., tax institute. Lasser's tax planning for real estate. New York, Reinhold publishing corp., 1955. 421p.

Lasser, J. K., tax institute and Cunnion, John D. J. K. Lasser's treasury of tax saving ideas. Larchmont, N. Y., Business reports, inc., c1956. 190p.

McCormick, Eleanor. Everyday tax planning to increase the family's spendable income. New York, Journal of taxation, inc., c1956. 140p. (*Practitioner's guide to current tax problems no. 2, general editor Eleanor McCormick*)

Prentice-Hall, inc. Top tax methods for increasing personal income and boosting company profits—key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1955. 16p.

TAX PLANNING—(Continued)

- Rabkin, Jacob. Function and use of forms in tax planning. (In Southern California, University of School of law. *Eighth tax institute tax forms and clauses* . . . 1956, p. 1-38.)
- Rabkin, Jacob. Legal draftsman: the use of forms in tax planning. *American bar association journal*, v. 42, Feb. 1956, p. 137-40.
- Reade, Leonard J. Year-end tax planning and strategy for individuals. *Transcript*, v. 13, Dec. 1956, p. 3, 6-7.
- Richardson, Mark E. Federal tax planning. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954, p. 101-9.)
- Smith, Carl R. Federal tax planning (with depreciation tables). *Illinois manufacturers' costs association monthly bulletin*, Jan. 1956.
- Weiss, Tobias. Corporate contingent income: a case of tax planning. *Tax law review*, v. 12, Nov. 1956, p. 73-84.
- Wormser, Rene A. Changes in tax planning necessitated by the Internal revenue code of 1954—estate and gift tax phases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 77-94.)
- Wright, Robert F. Income tax planning for individuals. (*The*) *Arthur Andersen chronicle*, v. 15, Oct. 1955, p. 296-307.
- Youngman, Frank. Overall tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 76-95.

TAX planning for estates. Bowe, William J.

TAX planning for oil and gas ventures. *L.R.B. & M. journal, Tax supplement*, v. 2, January 1956.

TAX planning for real estate. Lasser, J. K., tax institute.

TAX planning in business policy. American institute of accountants.

TAX POLICY

- Barlow, Joel. Influence of the courts on tax policy and current trends. (In College of William and Mary. *History and philosophy of taxation*. 1955, p. 59-70.)
- Berger, Arthur L. Congress inquires into federal tax policy—the Joint committee's symposium. *University of Pittsburgh law review*, v. 17, Summer 1956, p. 594-613.
- Bittker, Boris I. Tax policy aspects of the code. *New York university law review*, v. 30, Feb. 1955, p. 227-34.
- Committee for economic development. Tax policy in 1956. New York, Committee for economic development, December 1955. 12p.
- Heller, Walter W. Appraisal of the administration's tax policy. *National tax journal*, v. 8, March 1955, p. 12-28.
- Lutz, Harley L. Federal tax policy in the twentieth century. (In National tax association. *Proceedings* . . . 1954, p. 48-56.)
- St. George, Livingston G. Dissent on tax policy. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 25.
- Smith, Dan T. Two years of Republican tax policy: an economic appraisal. *National tax journal*, v. 8, March 1955, p. 2-11.
- United States. Joint committee on the economic report. Federal tax policy for economic growth and stability; hearings before the Subcommittee on tax policy of the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5 (a) of Public law 304, 79th congress, Dec. 5 . . . 16, 1955. Washington, D.C., Government printing office, 1956. 708p.
- United States. Joint committee on the economic report. Federal tax policy for economic growth and stability; papers submitted by panelists appearing before the Subcommittee on tax policy, November 9, 1955. Washington, D.C., Government printing office, 1955. 929p.
- Wilcox, Edward B. Dissent on tax policy. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 24-5.

TAX policy in 1956. Committee for economic development.

TAX PRACTICE

- AIA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 3, July 1956, p. 42-3.
- Accountants in tax practice. *Bar bulletin* (New York county lawyers association), v. 12, March 1955, p. 208-9.
- Accountants plan organized fight for tax practice. *Unauthorized practice news*, v. 20, Dec. 1954, p. 51-7.
- Accountants—unauthorized practice of law—settlement of client's income tax liability. (Decisions) *New York university law review*, v. 30, Feb. 1955, p. 492-3.
- Ach, Jacques L. Special problems the accountant faces in rendering good service in fraud cases. *Journal of taxation*, v. 4, Feb. 1956, p. 101-3.
- Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.
- Agran in Wonderland. (Editorial) *Journal of accountancy*, v. 100, Aug. 1955, p. 29-30.
- American bar association. Report of the special committee on professional relations. *Unauthorized practice news*, v. 21, Dec. 1955, p. 39-52.
- American bar association. Committee on professional relations. Lawyers and accountants in tax practice. *Michigan state bar journal*, v. 34, March 1955, p. 9-17.
- American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.
- Aranow, Edward Ross. Anchin case: its legal implications for accountants in tax work. *Journal of taxation*, v. 3, Aug. 1955, p. 85-6. *New York certified public accountant*, v. 25, Oct. 1955, p. 579-81.
- Ash, Robert. Preparation and trial of tax cases. 1954 Revenue code edition. New York, Practising law institute, August 1955. 80p. (*Fundamentals of federal taxation*)
- Attorney and client—accountant rendering services involving a difficult and controversial issue of federal income tax law held to be illegally practicing law. (Recent decisions) *Virginia law review*, v. 40, Dec. 1954, p. 1079-81.
- Bachrach, Jerome C. Public interest and the preparation of tax returns. *American bar association journal*, v. 41, March 1955, p. 204, 206.
- Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.
- Bar association replies to AIA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.
- Bickford, Hugh C. Successful tax practice. ed. 3. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 470p.
- Blackburn, A. B., Jr. Federal income tax practitioner. (Notes) *University of Florida law review*, v. 7, Fall 1954, p. 319-27.
- Bower, James B. Federal income tax practice in the uniform certified public accountant examination. *Accounting review*, v. 30, Jan. 1955, p. 89-94.
- Burk, Frank D. That Agran case—what does it mean? *Kansas city bar journal*, v. 31, Jan. 1956, p. 11-14.
- Burrows, William P. There is no Maginot line in tax practice. *Syracuse law review*, v. 6, Fall 1954, p. 169-82.
- CPA firm wins suit for fees; unauthorized-practice-of-law defense fails. *Journal of taxation*, v. 3, Aug. 1955, p. 83-8.

TAX PRACTICE—(Continued)

- CPAs praise Griswold's tax-practice ideas, but see difficulties in some areas. *Journal of taxation*, v. 2, May 1955, p. 271-3.
- Caffyn, Harold R. On whom lies the burden of proof? *New York certified public accountant*, v. 25, July 1955, p. 387-8.
- California. County of Los Angeles. Superior court. Reuben Agran, plaintiff and respondent vs. Morris Shapiro, Helen Shapiro, defendants and appellants, Superior Court C. A. no. 8212, Los Angeles Mun. Ct., no. 19843; brief of Garrett H. Elmore, amicus curiae, on behalf of the State bar (in support of general position of appellants). February 9, 1954. 15p.
- California. Los Angeles county. Superior Court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.
- California. County of Los Angeles. Superior court. Appellate department. Reuben Agran, plaintiff and appellant, vs. Morris Shapiro, et al, defendants and respondents; Superior court no. Civ A 8891, Trial court no. 19843 memorandum opinion; appeal by plaintiff from a judgment of the Municipal court of the Los Angeles judicial district, Morton L. Barker, Judge. Affirmed. September 20, 1956. 3 typewritten pages. *California certified public accountant*, v. 24, Nov. 1956, p. 16-17. *Journal of accountancy*, v. 102, Nov. 1956, p. 75.
- Carey, John L. CPA's position in tax practice. (Talk before New York state society of CPAs, April 18, 1955) 19 mimeo. pages.
- Carey, John L. Tax practice. (In his *Professional ethics of certified public accountants*. 1956. p. 110-36.)
- Carey, John L. Will the CPA hold his tax practice? *New York certified public accountant*, v. 26, Jan. 1956, p. 19-20.
- Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.
- Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.
- Clark, Reuben, Jr. State courts' interest in Treasury practice cannot be ignored—a reply to Mr. Correa. *Journal of taxation*, v. 4, May 1956, p. 306-7.
- Clark, Reuben, Jr. Treasury's interpretation of circular 230 raises new doubts on practice by accountants. *Journal of taxation*, v. 4, April 1956, p. 216-19.
- Cloues, Alfred S. Shoe box accounting. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 26.
- Cohen, Albert H. Professional conduct in taxes. *Journal of accountancy*, v. 101, Jan. 1956, p. 34-9.
- Cohen, Herbert L. Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.
- Commerce clearing house, inc. Procedure and practice before the Tax court of the United States. ed. 15. Chicago, Ill., Commerce clearing house, inc., c1955. 280p.
- Commerce clearing house, inc. Procedure and practice before the Tax court of the United States; including Court rules for review, Rules of the Tax court, Code of evidence, D. of C., Specimen forms. ed. 16. Chicago, Ill., Commerce clearing house, inc., 1956. 276p.
- Cordle, O. M. More on the tax conflict. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 22, 24.
- Correa, Mathias F. AIA's counsel sees no difficulty with Treasury's statement; disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.
- Correspondence relating to tax practice. (Correspondence) *Journal of accountancy*, v. 99, Jan. 1955, p. 23-4.
- Davis, Abraham N. Unauthorized practice of law and the public interest in the qualified lawyer. *Unauthorized practice news*, v. 21, Dec. 1955, p. 4-14.
- Eaton, Marquis G. What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.
- Education for tax practice—Canadian and American experience. (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference*, November 7-8, 1955. p. 151-72.)
- Everberg, Carl B. Lawyer's and accountant's area. *Boston university business review*, v. 1, Spring 1954, p. 20-4. *Case and comment*, v. 60, Jan.-Feb. 1955, p. 26-8, 30-1.
- Falk, Herbert S., Jr. Accountants—unauthorized practice of law in federal tax matters. *North Carolina law review*, v. 33, Feb. 1955, p. 252-8.
- Feltman, Philip. Griswold: two important points. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 22.
- Floyd, Robert L. Procedures in tax controversies. (From Michigan graduate study conference) 7 typewritten pages.
- Foust, Mary Louise. Task for you—a task for me. *Woman C.P.A.*, v. 18, April 1956, p. 11-13.
- Frank, Richard H., Jr. Procedural aspects of closing agreements and rulings. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 299-307.)
- Freedheim, Eugene H. Relationship between accountants and lawyers. *National public accountant*, Nov. 1955, p. 19-23. *Unauthorized practice news*, v. 21, Dec. 1955, p. 26-36.
- Freedman, Horace N. Unauthorized practice of law—accountants in the field of federal taxation. *Southern California law review*, v. 28, April 1955, p. 303-13.
- French, Robert W. Educating the tax executive. *Tax executive*, v. 8, Oct. 1955, p. 5-24.
- Greenhouse, Max. Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.
- Griswold, Erwin N. Dean Griswold again states his views on the lawyer-accountant controversy. *National public accountant*, v. 6, Jan. 1956, p. 15-18.
- Griswold, Erwin N. Further look: lawyers and accountants. *American bar association journal*, v. 41, Dec. 1955, p. 1113-16, 1179.
- Griswold, Erwin N. Lawyers, accountants, and taxes. (Speech delivered at the Association of the bar of the City of New York, January 13, 1955) 15 mimeo. pages. *Record of the Association of the bar of the City of New York*, v. 10, Feb. 1955, p. 52-71. *Journal of accountancy*, v. 99, April 1955, p. 33-41. *Unauthorized practice news*, v. 21, June 1955, p. 3-23. (Same as: Griswold, Erwin N.—We can stop the lawyer-accountant conflict over tax practice now: four recommendations)
- Griswold, Erwin N. Tax practice problem—a further look at lawyers and accountants. *Journal of accountancy*, v. 100, Dec. 1955, p. 29-35.
- Griswold, Erwin N. We can stop the lawyer-accountant conflict over tax practice now: four recommendations. *Journal of taxation*, v. 2, March 1955, p. 130-7. *National public accountant*, v. 5, March 1955, p. 7-15, 18. (Same as: Griswold, Erwin N.—Lawyers, accountants, and taxes)
- Griswold analyzes trouble spots in tax practice fight; says CPAs should relax. *Journal of taxation*, v. 3, Nov. 1955, p. 269-73.
- Harned, H. H. Unauthorized practice of law. *Kentucky state bar journal*, v. 20, March 1956, p. 62, 87.
- Harvard law dean discusses tax practice controversy. (Editorial) *Journal of accountancy*, v. 99, April 1955, p. 31-2.
- Hearne, David C. Representing a taxpayer. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.
- Hoover commission would assure CPAs right to take cases through IRS Appellate division. *Journal of taxation*, v. 2, June 1955, p. 348-9.
- Humphrey, G. M. Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.
- Jackson, J. Paul. Practice of tax law—the lawyer-accountant controversy. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 279-88.

TAX PRACTICE—(Continued)

- Jameson, William J. Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
- Jameson, William J. Co-operation between the legal and accounting professions. *Journal of accountancy*, v. 102, Nov. 1956, p. 42-5.
- Jameson, William J. Lawyers and accountants. *American bar association journal*, v. 41, May 1955, p. 439-42.
- Jameson, William J. Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2).) *American bar association journal*, v. 42, April 1956, p. 349, 364.
- Johnston, Clifford A. Bright future in tax practice for the young lawyer. *Dickinson law review*, v. 59, June 1955, p. 368-76.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57. Reprinted.
- Lappner, Jess J. Complete tax education. *Tax executive*, v. 8, Oct. 1955, p. 32-8.
- Lasser, J. K., and Lasser, J. K., tax institute, editors. Encyclopedia of tax procedures. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 1632p.
- Lasser, J. K., tax institute, J. K. Lasser's Handbook of successful tax procedures. New York, Simon and Schuster, 1956. 276p.
- Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.
- Lea, George C. Enrollment to practice before the Treasury department and its problems. *National public accountant*, v. 5, Oct. 1955, p. 7-10.
- Lore, Martin M. How to win a tax case. New York, Prentice-Hall, inc., 1955. 244p.
- Lore, Martin M., editor. Effective tax procedures; a department. See issues of *Journal of taxation* beginning with January 1955.
- Lorinczi, George G. Tax controversy—a reappraisal. *Milwaukee bar association gavel*, v. 17, Summer 1956, p. 6-8.
- McKeon, Charles P. Case for the liberal education of a tax executive. *Tax executive*, v. 8, Oct. 1955, p. 39-43.
- Maloney, Vincent H. Objects to association's stand. *American bar association journal*, v. 41, Aug. 1955, p. 683.
- May, George O. Further look at lawyers and accountants. *American bar association journal*, v. 42, June 1956, p. 582-3.
- Milwaukee junior bar association. Report of Unauthorized practice of law committee. *Unauthorized practice news*, v. 21, June 1955, p. 47-9.
- More about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.
- Murphy, Joseph Hawley. Lawyer and the accountant in the federal tax picture. *New York state bar bulletin*, v. 27, Oct. 1955, p. 364-9.
- National conference of lawyers and certified public accountants. Statement of principles relating to practice in the field of federal income taxation. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 62-3.
- New Agran decision holds virtually all CPA-Treasury negotiations practice-of-law. *Journal of taxation*, v. 3, Aug. 1955, p. 80-3.
- New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.
- New York state society of certified public accountants. Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.
- Nichols, Fred W. Serving your tax client. *Alabama CPA*, v. 5, April 1955, p. 4-11.
- Otterbourg, Edwin M. Ethics and the unauthorized practice of law. *Unauthorized practice news*, v. 21, Oct. 1955, p. 3-16.
- Otterbourg, Edwin M. Ethics and unauthorized practice. *Texas bar journal*, v. 19, Jan. 22, 1956, p. 15-16, 49-53.
- Peloubet, Maurice E. Clearing skies—the effects and the implications of the recent interpretation by Secretary of the treasury Humphrey, of Treasury department circular no. 230. (Address at annual meeting of New Jersey society of certified public accountants, May 12, 1956) 8 typewritten pages.
- Person, Samuel. Duel of tax practice—lawyer vs. accountant. *Accounting seminar*, v. 11, Dec. 1956, p. 5-15.
- Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.
- Practice of taxes as the practice of law: the lawyer-accountant dispute. (Notes) *Minnesota law review*, v. 39, June 1955, p. 873-91.
- Proposed revision of Treasury circular 230; Statement submitted to the Treasury on behalf of the American bar association. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.
- Proposed revision of Treasury circular 230; statement submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.
- Queenan, John W. Lawyers and accountants. *Journal of accountancy*, v. 102, Nov. 1956, p. 46-9.
- Randall, Clyde N. Look at the public accounting profession after 100 years. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 23-8.
- Raymond, John J. Relationship between lawyer and accountant in tax matters. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 4, 20.
- Richardson, Mark E. Tax "quarrel." *Journal of accountancy*, v. 100, July 1955, p. 27-9.
- Role of the Treasury in the tax practice problem. (Editorial) *Journal of accountancy*, v. 100, July 1955, p. 25-6.
- Rosenburg, J. Adrian. Some guides for setting fees for legal services, including tax work. *Journal of taxation*, v. 4, Jan. 1956, p. 36-9.
- Seidman, J. S. Accountant. (Comments on proposal in Lawyer's role in modern society: a round table) *Journal of public law*, v. 4, no. 1, p. 38-41.
- Seidman, J. S. Attorney in tax practice. (Correspondence) *Journal of accountancy*, v. 100, Oct. 1955, p. 25.
- Seidman, J. S. Taxes: friend or foe. *Journal of accountancy*, v. 100, Nov. 1955, p. 51-5.
- Shall accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.
- Skolnick, Gerald. Regulation of accountancy in the United States. *Accounting forum*, v. 26, Dec. 1955, p. 17-22.
- Stans, Maurice H. AIA president Stans offers a proposed solution to the tax practice controversy. *Journal of taxation*, v. 3, Dec. 1955, p. 336-41.
- Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.
- Tarleau, Thomas N. Tarleau urges no separate "tax profession"; basic law and accounting judgments needed. *Journal of taxation*, v. 5, Dec. 1956, p. 336-7.
- Tarleau, Thomas N. Tax practice—a third profession? *California certified public accountant*, v. 23, Nov. 1955, p. 30-1.
- Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. (Official releases) *Journal of accountancy*, v. 100, July 1955, p. 72-5.
- Treusch, Paul E. General practitioner's role in federal tax matters. *Taxes—the tax magazine*, v. 34, May 1956, p. 317-24.
- United States. Tax court. Rules of practice before the Tax court of the United States. rev. to August 15, 1955. Washington, D.C., Government printing office, 1955. 44p.
- Veach, Robert R. Stipulating facts in Tax court. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 669-74.
- Veirs, Orval L. In defense of the lawyer-CPA. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1361-3.
- Verdict for CPA firm. (News report) *Journal of accountancy*, v. 100, Aug. 1955, p. 6.

TAX PRACTICE—(Continued)

- Weaver, Orville J. Practice of taxation: accountants vs. attorneys. *Cleveland-Marshall law review*, v. 5, Spring 1956, p. 46-60.
- Winters, Glenn R. Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

Great Britain

- Allen, H. Major. Advising on taxation. *Accountant* (Eng.), v. 133, Sept. 24, 1955, p. 353-8.
- From different viewpoints; income tax services by accountants and banks discussed. *Accountants journal* (Eng.), v. 48, July 1956, p. 195-6.

Philippine Islands

- Gonzalez, Francisco F., IV. Agran case: a warning or a mistake? *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 177-81.
- Zulueta, J. S. Problems of the tax practitioner. *Accountants' journal* (P.I.), v. 6, March 1956, p. 11-15.

TAX practice problem. Stans, Maurice H.**TAX practice problem—a further look at lawyers and accountants. Griswold, Erwin N.****TAX problems of small business. United States. Select committee on small business.****TAX PROCEDURE**

See Tax practice

TAX program for economic growth. National association of manufacturers.**TAX PROGRAMS**

See Taxation, United States—Revision

TAX PROTESTS

See Tax litigation

TAX "quarrel." Richardson, Mark E.**TAX RECORDS AS EVIDENCE**

See Evidence

TAX REDUCTION

See Taxation, United States, under subheadings: Reduction; Revision

TAX REFUNDS

See Taxation, United States—Refunds and credits

TAX refunds and how to obtain them. Brodsky, Samuel.**TAX REGULATIONS**

See Treasury department regulations

TAX RETURNS

- Allan, George H. Returns, practice, and procedure changes under the 1954 internal revenue code. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 15-28.)
- American institute of accountants. Some principles in preparing tax returns; Control procedures for the preparation of tax returns; Forms for the internal control of tax information. (In its *Selected readings in tax practice administration*. c1955. Chap. II; Chap. V; Chap. V, appendix A.)
- April 15th; two laments (discussion of extended filing date). (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 28.
- Bachrach, Jerome C. Public interest and the preparation of tax returns. *American bar association journal*, v. 41, March 1955, p. 204, 206.
- Bankers trust company. Federal income tax guide for the preparation of your 1954 individual income tax return and 1955 declaration of estimated tax. New York, Bankers trust company, c1954. 38p.
- Bickford, Hugh C. How to handle the preparation of returns. (In his *Successful tax practice*, ed. 3. 1956. p. 162-75.)

- Block, Max, editor. New rules on reproduction of tax forms. (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675.
- Brady, Leon J. Tax return reproduction. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 373-8.)
- CPA's ethics problem when erroneous return discovered. *Journal of taxation*, v. 2, May 1955, p. 273.
- Cohen, Albert H. Professional conduct in taxes. *Journal of accountancy*, v. 101, Jan. 1956, p. 34-9.
- Commerce clearing house, inc. Corporation 1955 filled-in tax return forms for 1954 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1957 filled-in tax return forms for 1956 income. Chicago, Ill., Commerce clearing house, inc., c1956. 56p.
- Commerce clearing house, inc. Form 1040, instructions. Chicago, Ill., Commerce clearing house, inc., c1956. 29p.
- Commerce clearing house, inc. Handy 1957 explanation of your individual federal income tax return for 1956 income; including sample filled-in forms, rate tables, work sheets, check lists. Chicago, Ill., Commerce clearing house, inc., c1956. 48p.
- Commerce clearing house, inc. Individuals' 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.
- Commerce clearing house, inc. 1956 rapid tax calculators for 1955 returns and 1956 declarations of estimated tax. Chicago, Ill., Commerce clearing house, inc., c1955. folder.
- Conley, Elmo H. How to prepare an estate tax return. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2111-35.)
- Elder, Peter. Income tax returns. *American journal of nursing*, v. 56, March 1956, p. 298-9.
- Filomeno, Joseph D. More opinions on April 15th. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 24.
- Hints on filing the estate-tax return for accountant, lawyer, administrator. *Journal of taxation*, v. 4, April 1956, p. 226-7.
- IRS issues new ruling covering reproduction of returns and schedules. *Journal of taxation*, v. 3, Nov. 1955, p. 297-8.
- Kramish, Arvin M. Statutory privilege—production of copies of income tax returns. (Recent cases) *George Washington law review*, v. 23, April 1955, p. 622-5.
- Lasser, J. K. Seeking information needed for tax returns. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 280-311.)
- Lasser, J. K. Your income tax. 1956 ed. New York, Simon and Schuster, 1955. 214p.
- Lasser, J. K. Your income tax. 1957 ed. New York, Simon and Schuster, c1956. 218p.
- Lasser, J. K., tax institute. How the service examines tax returns. (In its *Handbook of successful tax procedures*. 1956. p. 21-9.)
- Lasser, S. J. 1955 income tax guide—21 easy steps for preparing and filing your 1954 return. Greenwich, Conn., Fawcett publications, inc., c1954. 192p.
- Loewenwarter, Ernest D. Tax return preparation procedures. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 379-94.)
- McTavish, John E., and Casey, Joseph B. Moving for the production of income tax return copies in civil litigation. *Iowa law review*, v. 41, Fall 1955, p. 98-108.
- Mahon, James J., Jr., editor. Service asks better prepared fiduciary returns. (Tax clinic) *Journal of accountancy*, v. 100, Dec. 1955, p. 97.
- Marchildon, Clement A. Now, cigar box accounting. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22, 23.

TAX RETURNS—(Continued)

- Marshall, Whitfield H. Preparation of an estate-tax return and related problems: a case study. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 119-28.)
- Meldman, Louis L. Preparing the individual's tax return. *Taxes—the tax magazine*, v. 34, March 1956, p. 167-78.
- Milwaukee junior bar association. Report of Unauthorized practice of law committee. *Unauthorized practice news*, v. 21, June 1955, p. 47-9.
- Money, James. Preparation of estate tax returns. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 19-29.)
- Moore, Robert W. Filing and payment provisions. *Ohio certified public accountant*, v. 14, Winter 1955, p. 31-4.
- Myers, Max. Large gains from small returns. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 23.
- Pace, Homer St. Clair and Koestler, Edward J. Preparation of tax returns. (In their *Auditing*. c1955. p. 336-47.)
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 64p.
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 60p.
- Prentice-Hall, inc. Fiduciary federal income tax specimen returns—completely worked out for filing in 1955. New York, Prentice-Hall, inc., c1955. 60p.
- Prentice-Hall, inc. Individual federal income tax specimen returns completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 40p.
- Prentice-Hall, inc. Individual federal income tax specimen returns completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 40p.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Rea, Richard C. More opinions on April 15th. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 23-4.
- Reifenrath, J. W. Unisort tax return control. *Hadley service bulletin*, Dec. 1956, p. 3-4.
- Research institute of America, inc. How to prepare business '54 tax returns. New York, Research institute of America, inc., c1955. 48p.
- Research institute of America, inc. How to prepare business '55 tax returns. New York, Research institute of America, inc., c1956. 68p.
- Research institute of America, inc. How to prepare individual '54 tax returns. New York, Research institute of America, inc., c1954. 80p.
- Research institute of America, inc. How to prepare individual '55 tax returns. New York, Research institute of America, inc., c1955. 90p.
- Rich, Maurice H. Tax savings in filing joint returns. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1591-1602.)
- Rogers, H. C. A. R. McMichael's Your income tax. 1955 ed. Toronto, Musson book co., ltd., c1955. 115p.
- Rogers, H. C. A. R. McMichael's Your income tax. 1956 ed. Toronto, Musson book co., ltd., c1956. 115p.
- Spilky, Abraham H. Old section 275(c) and special situations. *Taxes—the tax magazine*, v. 33, March 1955, p. 215-20.
- Tax form recommendations. (News report) *Journal of accountancy*, v. 101, March 1956, p. 16.
- United States. Internal revenue service. Your federal income tax 1954 for individuals. Washington, D.C., Government printing office, 1955. 186p.
- United States. Internal revenue service. Your federal income tax for individuals 1955. Washington, D.C., Government printing office, 1955. 107p.

- United States. Internal revenue service. Your federal income tax for individuals, 1956. Washington, D.C., Government printing office, 1956. 112p.
- Wallace, William Kenneth. What are the chances of your tax returns being examined? *Analysts journal*, v. 12, Aug. 1956, p. 43-4.
- Willard, Dorothy G. Accountant's responsibilities in preparing income-tax returns. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 136-42.)
- Williams, Mary F. Preparation of the federal income tax return of decedents. *Arthur Young journal*, v. 3, April 1956, p. 23-9.
- Wood, Kenneth S. Problems in coordinating federal and California income tax returns. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 72-80.)

Consolidated

- Blitman, Samuel. Consolidated returns in the federal tax system. *National tax journal*, v. 8, Sept. 1955, p. 260-74.
- Summa, Don J. Current consolidated return problems. *Controller*, v. 24, May 1956, p. 212-14, 234.

Estimated

- Good, Roy S. Precautions to be taken in filing corporate pay-as-you-go income-tax return. *Journal of taxation*, v. 3, Sept. 1955, p. 130-41.
- Hill, William C. Problems in declaring and paying estimated taxes. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1557-73.)
- Mahon, James J., Jr., editor. No penalty for the omission of declaration? (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 84.
- Oppenheim, Henry and Dixon, Arthur J. New rules for paying quarterly estimates of tax are stricter and more demanding. *Journal of taxation*, v. 2, April 1955, p. 194-7.
- Wetterhall, R. C. How to avoid penalties in estimating taxes. *Journal of accountancy*, v. 101, April 1956, p. 34-40.

TAX REVISION

See Taxation, United States—Revision

TAX RULINGS

See also Tax litigation

- Ash, Robert. How to secure a revenue ruling. *National public accountant and P.A.*, v. 1, Oct. 1956, p. 3-8.
- Dyckman, Samuel A. Federal tax legislation and revenue rulings of 1955. *New York certified public accountant*, v. 26, Jan. 1956, p. 31-40.
- Frank, Richard H., Jr. Procedural aspects of closing agreements and rulings. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 299-307.)
- Schlosser, Jack. Significant income tax rulings and decisions of 1954. *New York certified public accountant*, v. 25, Feb. 1955, p. 106-18.
- Tannenbaum, Abraham. How to obtain Treasury department rulings. *Taxes—the tax magazine*, v. 33, May 1955, p. 346-8.

TAX SAVING

See Estate planning
Tax avoidance
Tax planning

- TAX SAVING** opportunities in deferred compensation under the new revenue code. Bock, Russell S.

TAX SETTLEMENT

See also Tax litigation
Tax rulings

- Taxes—Collection and delinquency
Ash, Robert. Procedures effective under 1954 code which affect tax settlement or litigation. *Journal of taxation*, v. 3, Oct. 1955, p. 204-9.

- TAX** shelter for the family 1955. Casey, William J., Lasser, J. K., and Walsh, Eugene P.

- TAX** shelter in business. Casey, William J., and Bierman, Jacquin.

- TAX** sheltered investments. Casey, William J.

TAX STATUTES

Jones, Marion W. Constitutionality of retroactive tax statutes. *Virginia accountant*, v. 9, Jan. 1956, p. 21-6.

TAX studies and recommendations—North Carolina revenue act. North Carolina association of certified public accountants.

TAX SUITS

See Tax litigation

TAX TREATIES

See Taxation—International double

TAX treatment of a covenant not to compete. (Condensed from *Stanford law review*, May 1956) *Monthly digest of tax articles*, v. 7, Oct. 1956, p. 45-50.

TAX treatment of income to estate from community property. (Comments) *Stanford law review*, v. 8, March 1956, p. 296-301.

TAX VALUATION

See Taxation, United States—Tax valuation

TAXABILITY of punitive damages: Glass cuts Macomber strait-jacket. (Condensed from *Southwestern law journal*, Summer 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 53-60.

TAXABLE CAPACITY

See Tax limitation

TAXABLE vs. non-taxable exchange: royalty for working interest. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 106-10.

TAXATION

See also Tax avoidance

Tax evasion

Tax litigation

Tax practice

Tax returns

Taxes

International tax congress. *Accountant* (Eng.), v. 133, Sept. 10, 1955, p. 293.

Mr. Humphrey's courageous tax philosophy. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 29-30.

New budget director talks taxes. *Nation's business*, v. 44, May 1956, p. 36-7, 104-9.

Paul, Randolph E. Short historical background in taxation to help practitioner make sound decisions today. *Journal of taxation*, v. 3, Nov. 1955, p. 258-63.

Richardson, Mark E. Accounting theory and taxation. (In *College of William and Mary. History and philosophy of taxation*. 1955. p. 71-80.)

Tarleau, Thomas N. Relation of tax law to general law. *Federal bar journal*, April-June 1955, p. 123-31.

History

Geiringer, Harry L. Historical methods of assessment and taxation. *Accounting seminar*, v. 10, Dec. 1955, p. 20-4.

Hassall, W. O. Chimney money; a tax at the time of the later Stuarts. *Accountant* (Eng.), v. 132, June 25, 1955, p. 713.

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

Miller, James D. Income tax—its origin, history, introduction into the United States, and subsequent evolution. (Speech before North Alabama chapter of the National association of cost accountants, October 15, 1956) 16p.

International double

See also Taxation, United States—Foreign trade

Braun, Edgar J. United States-Netherlands tax treaty to prevent double taxation. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 143-52.

Carroll, Mitchell B. Income and estate tax conventions with Italy. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 684-9.

Curtis, Edison D., editor. How American companies may operate in Italy. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 201-5.

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Groves, W. E. Some aspects of double taxation relief. *International accountants' journal* (Eng.), v. 26, Dec. 1956, p. 113-19.

Joseph, Franz Martin. Death tax treaties: a comparison of basic provisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 343-72.)

Lasser, J. K., and Prerau, Sydney. How to do business in foreign countries. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 118-46.)

Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver. ed. 40. London, Waterlow and sons, ltd., 1955. 121p. and four supplements.

United nations. Economic and social council. International tax problems—Taxation in capital-exporting and capital-importing countries of foreign private investment. New York, United nations, May 23, 1956. 19 mimeo. pages.

Teaching

See Tax courses

TAXATION. Rumpf, Howard A.

TAXATION, ARIZONA

Commerce clearing house, inc. Arizona gross income (sales) tax—proposed regulations. Chicago, Ill., Commerce clearing house, inc., c1955. 62p.

TAXATION, ASSYRIA

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, AUSTRALIA

Binns, K. J., and Bellis, L. V. Uniform taxation in Australia. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 421-32.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

Gunn, J. A. L. Depreciation allowances under the Australian act. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 337-41.

Gunn, J. A. L., and O'Neill, R. E. Current taxation. See issues of the *Australian accountant*.

Administration

Arkwright, F. J. Income tax administration. *Chartered accountant in Australia*, v. 26, Sept. 1955, p. 131-40.

Double

Gunn, J. A. L. Plan for the abolition of double taxation of company profits. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 59-75.

Estates and trusts

Rowland, W. P. Death and gift duties—Queensland. *Chartered accountant in Australia*, v. 25, Feb. 1955, p. 459-70.

Family partnerships

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

TAXATION, AUSTRALIA—(Continued)**Gifts**

Rowland, W. P. Death and gift duties—Queensland. *Chartered accountant in Australia*, v. 25, Feb. 1955, p. 459-70.

Income

Arkwright, F. J. Income tax administration. *Chartered accountant in Australia*, v. 26, Sept. 1955, p. 131-40.

Gunn, J. A. L. Discord between net profit and taxable income. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 13-25.)

Tyrer, Allan. Uniform income taxation in Australia. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 260-9.

Profits

Gunn, J. A. L. Plan for the abolition of double taxation of company profits. *Chartered accountant in Australia*, v. 26, Aug. 1955, p. 59-75.

Purchases and sales

Menadue, W. H. Leases, goodwill and other assets in connection with the sale of a business. *Accountants and secretaries' educational journal* (Aus.), v. 2, Oct. 3, 1956. 16p.

Sales tax

McGurran, H. David. Australian sales tax. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 278-82.

Moore, A. Milton. Appeal procedure under the Australian sales tax. *Canadian tax journal*, v. 3, May-June 1955, p. 192-6.

TAXATION, BABYLON

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, BOLIVIA

United nations. Bolivia. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 43-51.)

TAXATION, BRAZIL

Diamond, Walter H. Digest of Brazilian taxes and business organization. Albany, N.Y., Matthew Bender and co., inc., c1956. 63p. (Cover title: Brazilian taxes and business organization)

Grey, Alfred. Opportunities for U.S. investors in Brazil. *Brazilian American survey*, Fall 1955. 7p.

TAXATION, BRITISH HONDURAS

British Honduras. Income tax in British Honduras. Belize, Honduras, Department of taxation. (1955) 2 mimeo. pages.

TAXATION, CALIFORNIA

McCarty, John F. Survey of state taxes. Berkeley, Calif., University of California, Bureau of public administration, Feb. 1955. 63p.

McDavid, Robert E. State board of equalization tax clinic. *California accountant*, v. 9, Dec. 1956, p. 1-3.

Franchise

Keesling, Frank M. California franchise and corporation income taxes. *Tax executive*, v. 8, July 1956, p. 39-48.

Income

Keesling, Frank M. California franchise and corporation income taxes. *Tax executive*, v. 8, July 1956, p. 39-48.

Wood, Kenneth S. Problems in coordinating federal and California income tax returns. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 72-80.)

TAXATION, CANADA

See also Taxation—International double

Bank of Montreal. Taxation in Canada. Montreal, Bank of Montreal, August 1955. 39p.

Barber, Clarence L. Tax levels and prospective welfare expenditures. *Canadian tax journal*, v. 4, March-April 1956, p. 88-99.

CCH Canadian limited. Canadian master tax guide

—based upon the Income tax act with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. ed. 11. Toronto, CCH Canadian limited, 1956. 376p.

Canadian tax foundation. National finances; an analysis of the programme of revenues and expenditures of the Government of Canada. 1955-56. Toronto, Canadian tax foundation. 120p.

Canadian tax foundation. National finances; an analysis of the programme of revenues and expenditures of the Government of Canada, 1956-57. Toronto, Canadian tax foundation. 148p.

Canadian tax foundation. Report of proceedings of the eighth annual tax conference at Montreal, November 15-16, 1954. Toronto, Canadian tax foundation. 153p.

Canadian tax foundation. Report of proceedings of the ninth annual tax conference, November 7-8, 1955. Toronto, Canadian tax foundation, 1956. 331p.

Canadian tax foundation. Taxes and traffic; a study of highway financing. Toronto, Canadian tax foundation, June 1955. 158p. (*Canadian tax papers*, no. 8)

Carswell, Roger E. To incorporate or not to incorporate? *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 420-3. v. 4, Jan.-Feb. 1956, p. 51-5.

Clarkson, Gordon and company. Taxes and Canada's economic troubles. *Canadian chartered accountant*, v. 68, April 1956, p. 294-302.

Crowe, J. W. Look at depreciation and income taxes. *Canadian chartered accountant*, v. 69, July 1956, p. 45-53.

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Goodman, Wolfe D. Some factors to heed in tax plan. *Canadian journal of accountancy*, v. 5, June 1956, p. 143-50.

LaBrie, F. E. Role of the courts in tax avoidance. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 326-34.

McDonald, John G. Arm's length concept. *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 25-35.

McGregor, D. A. Taxation of Canadian oil and and gas companies. *Canadian chartered accountant*, v. 68, June 1956, p. 477-82.

Perry, J. Harvey. Federal tax structure—historical and factual survey. *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 308-20.

Perry, J. Harvey. Tax outlook for 1955. *Canadian journal of accountancy*, v. 4, March 1955, p. 49-55.

Perry, J. Harvey. Tax trends in Canada and the United States. *Canadian tax journal*, v. 3, May-June 1955, p. 167-77.

Perry, J. Harvey. Taxes, tariffs, and subsidies; a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.

Sedgewick, R. M. Wholesale branches—unlicensed and unauthorized. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 402-5.

Sussel, Sam. Flaws in the basic herd directive. *General accountant* (Canada), Jan.-Feb. 1956, p. 9-13.

Thom, Stuart. Canadian tax and labor laws; a digest. New York, Controllers institute of America, Foreign tax group, New York city control, December 1954. 30 mimeo. pages.

Carry-back and carry-over

Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 12 (superseding Bulletin no. 3), August 1956—Loss-carry-over tax credits. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 179-80.

Charities

McGregor, Gwyneth. Tax treatment of charities in the U.K., Canada and the U.S. *Canadian tax journal*, v. 4, May-June 1956, p. 188-97.

TAXATION, CANADA—(Continued)**Compensation for services**

McDonald, John G. Executive compensation. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 231-5.

Corporations

Canadian tax foundation. Tax management in Canadian companies—report on questionnaire. *Tax memo*, Oct. 1956, no. 13.

Deductions

Pattillo, Arthur S. Nature of deductible business expenses. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 404-10.

Double

Perry, J. Harvey. Double tax burden of limited companies. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 342-6.

Effect on business

Capon, F. S. Impact of taxation on corporate management. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 314-18.

Estates and trusts

CCH Canadian limited. Canadian master tax guide; ed. 10, September 1954, based upon the Income tax act, R.S.C. 1952 as amended with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. Toronto, CCH Canadian limited (1955). 335p.

CCH Canadian limited. Canadian master tax guide—based upon the Income tax act with rates and fees under the Excise tax act, with Companies act and the Dominion succession duty act. ed. 11. Toronto, CCH Canadian limited, 1956. 376p.

Canadian tax foundation. Data papers: sales tax; death duties. Toronto, Canadian tax foundation. 28p. (1955 tax conference)

Death tax revision. (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference, November 7-8, 1955*, p. 173-230.)

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Excise

CCH Canadian limited. Canadian master tax guide; ed. 10, September 1954, based upon the Income tax act, R.S.C. 1952 as amended with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. Toronto, CCH Canadian limited (1955). 335p.

CCH Canadian limited. Canadian master tax guide—based upon the Income tax act with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. ed. 11. Toronto, CCH Canadian limited, 1956. 376p.

Canadian bar association and Canadian institute of chartered accountants. Recommendations on the income tax. *Canadian chartered accountant*, v. 68, March 1956, p. 213-24.

Canadian institute of chartered accountants and Canadian bar association. Recommendations on the income tax act and excise tax act. *Canadian chartered accountant*, v. 66, March 1955, p. 181-90.

Expenditure tax

Ilersic, A. R. Why an expenditure tax? *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 340-6.

Foreign corporations

Nigro, Don J. Canadian taxation and United States corporations. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 103-10. *Monthly digest of tax articles*, v. 6, Aug. 1956, p. 48-54.

Foreign income

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Gains and losses

Gordon, Molyneux L. Capital gains are sometimes taxed. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 399-401.

Heller, Walter W. Equity considerations in a capital gains tax. *Canadian tax journal*, v. 4, Jan.-Feb. 1956, p. 34-6.

Kirk, J. W. Capital gains concept. *Canadian journal of accountancy*, v. 5, June 1956, p. 135-41.

Laird, Keith. Capital gains vs. taxable income. *Canadian journal of accountancy*, v. 5, March 1956, p. 69-75.

Loffmark, Ralph. Capital gains re-examined. *Canadian chartered accountant*, v. 68, April 1956, p. 303-8.

Thom, Stuart D. Capital gains. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 535-41.

Tresilian, Robert. Capital gains scare. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 396-8.

Wingfield, R. M. Are capital gains being taxed? *Canadian chartered accountant*, v. 66, June 1955, p. 349-59.

History

Perry, J. Harvey. Federal tax structure—historical and factual survey. *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 308-20.

Perry, J. Harvey. Taxes, tariffs, and subsidies; a history of Canadian fiscal development; sponsored by the Canadian tax foundation. 2 vols. Toronto, University of Toronto press, c1955. 763p.

Income

Bell, Alan W. Taxation of farm income. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 411-20.

CCH Canadian limited. Canadian master tax guide; ed. 10, September 1954, based upon the Income tax act, R.S.C. 1952 as amended with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. Toronto, CCH Canadian limited (1955). 355p.

CCH Canadian limited. Canadian master tax guide—based upon the Income tax act with rates and fees under the Excise tax act, the Companies act and the Dominion succession duty act. ed. 11. Toronto, CCH Canadian limited, 1956. 376p.

Canadian bar association and Canadian institute of chartered accountants. Recommendations on the income tax. *Canadian chartered accountant*, v. 68, March 1956, p. 213-24.

Canadian institute of chartered accountants and Canadian bar association. Recommendations on the income tax act and excise tax act. *Canadian chartered accountant*, v. 66, March 1955, p. 181-90.

Country full of contrasts; average and per capita personal income tax by provinces; per capita personal income and personal income tax by provinces. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 441-2.

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Gilmour, A. W. Income tax and your business. *Canadian chartered accountant*, v. 66, Feb. 1955, p. 77-80.

Laird, Keith. Capital gains vs. taxable income. *Canadian journal of accountancy*, v. 5, March 1956, p. 69-75.

Rogers, H. C. A. R. McMichael's Your income tax. 1955 ed. Toronto, Musson book co., Ltd., c1955. 115p.

Rogers, H. C. A. R. McMichael's Your income tax. 1956 ed. Toronto, Musson book co., Ltd., c1956. 115p.

Young, Arthur, and company. Canadian income tax; an explanation. New York, Arthur Young and co., January 1955. 17p.

Young, Arthur, and company. Canadian income tax; an explanation. New York, Arthur Young and company, January 1956. 22p.

Corporate

Ivor, David. Present status of the corporation income tax. *Canadian tax journal*, v. 4, March-April 1956, p. 112-19.

TAXATION, CANADA—(Continued)**Intergovernmental**

Due, John F. Some observations on intergovernmental fiscal relations in Canada. (In *National tax association. Proceedings . . . 1955*. p. 538-49.)

Municipal

Goldenburg, H. Carl. Municipal finance and taxation—problems and prospects. *Canadian tax journal*, v. 4, May-June 1956, p. 158-65.

Non-residents

de la Giroday, Jean Boyer. Canadian taxation and foreign investment; an analysis of the tax factors which influence foreign investment in Canada and Canadian investment abroad. Toronto, Canadian tax foundation, August 1955. 100p.

Weiss, Robert L. Canadian nonresident-owned investment corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 579-83.

Purchases and sales

Langdon, John. Tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Oct. 1956, p. 325-8.

Leach, Campbell W. More tax aspects of buying and selling a business. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 435-8.

Smith, Lancelot J. Purchase and sale of a business. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 250-2.

Sales and use

CCH Canadian limited. Report to the Minister of finance by the Sales tax committee. Toronto, CCH Canadian limited, 1956. 15p.

Canadian tax foundation. Data papers: sales tax; death duties. Toronto, Canadian tax foundation. 28p. (1955 tax conference)

Canadian tax foundation. Sales tax committee—submission to Sales tax committee by the Canadian tax foundation. Toronto, Canadian tax foundation, October 1955. 26p.

Canadian tax foundation. Submission to Sales tax committee by the Canadian tax foundation. Toronto, Canadian tax foundation, October 1955. 26p.

Hardy, Eric. Municipal sales taxes in Canada. *Municipal finance*, v. 28, Feb. 1956, p. 125-31.

Irwin, F. R. Sales taxes—manufacturers' or retail? *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 5-11.

Moore, A. Milton. Sales taxes—why not a bold approach? *Canadian tax journal*, v. 3, Jan.-Feb. 1955, p. 12-15.

Sales tax. (In Canadian tax foundation. *Report of proceedings of the ninth annual tax conference, November 7-8, 1955*. p. 231-90.)

Spindler, H. O., and Huggett, D. R. Review of the sales tax report. *Canadian chartered accountant*, v. 68, June 1956, p. 501-5.

TAXATION, CEYLON

de Costa, Noel. Directors remuneration for profits tax purposes. *Ceylon accountancy journal*, v. 1, July 1956, p. 32-5.

TAXATION, CHILE

United nations. Chile. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 51-7.)

TAXATION, CHINA

Chand, Gyan. Taxation in new China. *Indian taxation*, v. 7, Oct. 1956, p. 380-6.

TAXATION, CINCINNATI (OHIO)

Wessel, Robert H. Cincinnati's income tax—an emergency financing device. *National tax journal*, v. 9, March 1956, p. 84-90.

TAXATION, COLOMBIA

United nations. Colombia. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 57-63.)

United States. Commerce, Department of. Taxation. (In its *Investment in Colombia*. 1953. p. 79-86.)

TAXATION, CUBA

American chamber of commerce of Cuba. More important Cuban taxes—taxes established by Law of Feb. 27, 1903 as amended. (In its *1953 handbook*. p. 127-52.)

United nations. Cuba. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 63-6.)

TAXATION, DENVER (COLO.)

Cass, Roy W. Denver retail sales tax. *Municipal finance*, v. 27, Feb. 1955, p. 128-31.

TAXATION, EGYPT

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, EIRE

Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1955-1956 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Finance act 1955. ed. 40. London, Taxation pub. co., Ltd. (1955). 223p.

Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1956-57 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Budget 1956. ed. 41. London, Taxation pub. co., Ltd. (1956). 223p.

Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver, ed. 40. London, Waterlow and sons, Ltd., 1955. 121p. and four supplements.

TAXATION, EL SALVADOR

See Taxation, Salvador

TAXATION, FEDERATION OF RHODESIA AND NYASALAND

Death duties in the Rhodesian federation. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 280-3.

United States. Commerce, Department of. Taxes and business law. (In its *Investment in Federation of Rhodesia and Nyasaland*. 1956. p. 107-11.)

TAXATION, FLORIDA

Schiller, Melvin D. Florida taxation. *Miami law quarterly*, v. 10, Winter-Spring 1956, p. 247-55.

TAXATION, FRANCE

Grosclaude, E., and Maggiolo, Henry L. French tax and labor laws: a digest. New York, Controllers institute of America, Foreign tax group, New York city control, 195?. 21 mimeo. pages.

Shoup, Carl S. Taxation in France. *National tax journal*, v. 8, Dec. 1955, p. 325-44.

TAXATION, GEORGIA

Baxter, Harry S. State tax changes in income and sales taxes in 1954. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 42-9.)

Cox, Fred L. Case for the Georgia-type tax on interstate commerce measured by income. *Journal of taxation*, v. 3, Oct. 1955, p. 232-3.

Moore, Virlyn B., Jr. Estate planning for Georgia families. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 9-18.)

Saxe, Martin and Keigwin, Lloyd D. Practical solution for problems arising from state taxation of interstate commerce. *Journal of taxation*, v. 3, Oct. 1955, p. 233-5.

TAXATION, GREAT BRITAIN

See also Taxation—International double

Barton, Henry. Interpretation of the income tax act. *Accountants' magazine* (Scot.), v. 60, Oct. 1956, p. 546-59.

Couldery, Fredk. A. J. Taxes in the United Kingdom. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 11-12.

TAXATION, GREAT BRITAIN—(Continued)

- Edey, H. C. Valuation of stock in trade for income tax purposes. *British tax review*, June 1956, p. 23-37.
- Finance act, 1955. *Accountant* (Eng.), v. 132, May 21, 1955, p. 565-6; May 28, 1955, p. 596.
- Finance (no. 2) act, 1955. *Accountant* (Eng.), v. 134, Jan. 7, 1956, p. 3-4.
- Finance act, 1956. *Accountant* (Eng.), v. 135, Sept. 15, 1956, p. 251-3; Sept. 22, 1956, p. 274-5; Sept. 29, 1956, p. 302-3; Oct. 6, 1956, p. 334-5; Oct. 13, 1956, p. 362.
- Finance bill. *Accountant* (Eng.), v. 133, Nov. 12, 1955, p. 545-7; Nov. 19, 1955, p. 570-2; Nov. 26, 1955, p. 595-6; Dec. 3, 1955, p. 618-19; Dec. 10, 1955, p. 642-4; Dec. 17, 1955, p. 670-2.
- Great Britain. Finance act, 1955 (3 & 4 Eliz. 2, ch.15). London, Her majesty's stationery office. 4p.
- Great Britain. Finance (No. 2) act, 1955; (4 Eliz. 2, ch. 17). London, Her majesty's stationery office. 21p.
- Great Britain. Finance act, 1956 (4 & 5 Eliz. 2, ch. 54). London, Her majesty's stationery office. 69p.
- Great Britain. Central office of information. British system of taxation. London, Her majesty's stationery office, 1956. 45p.
- Hancock, Henry D. Board of inland revenue and the accountancy profession. *Accountant* (Eng.), v. 134, March 3, 1956, p. 237-9.
- Heaton, James S. Another finance bill. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 707-15.
- Heaton, James S. Finance bill. *Accountants' magazine* (Scot.), v. 60, May 1956, p. 264-77.
- Heaton, James S. Royal commission—remaining major issues. *Accountancy* (Eng.), v. 67, May 1956, p. 179-82.
- Ilersic, A. R. Current reflections on U.K. taxation. *Canadian tax journal*, v. 4, March-April 1956, p. 100-6.
- Inland revenue audit—evasion and the cash basis. *Accountant* (Eng.), v. 135, Dec. 15, 1956, p. 610.
- Kidd, R. N. A. Features of the British tax system. *Canadian chartered accountant*, v. 67, Sept. 1955, p. 189-96.
- Peacock, Alan T. Tax policy and the budget 1956. *British tax review*, June 1956, p. 65-73.
- Robert, R. Fathers of British income tax. *Accountant* (Eng.), v. 133, Oct. 22, 1955, p. 471.
- Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1955-1956 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Finance act 1955. ed. 40. London, Taxation pub. co., ltd. (1955). 223p.
- Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1956-57 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Budget 1956. ed. 41. London, Taxation pub. co., ltd. (1956). 223p.
- Talbot, John E. Budget and finance bill 1956—an accountant's first impressions. *British tax review*, June 1956, p. 74-80.
- Talbot, John E. Recent developments in taxation. (Address at Autumn meeting, Southport, October 1955) London, Institute of chartered accountants in England and Wales. 33p. *Accountant* (Eng.), v. 133, Oct. 22, 1955, p. 472-7; Oct. 29, 1955, p. 497-504; Nov. 5, 1955, p. 530-3. (In Institute of chartered accountants in England and Wales. *Autumn meeting* . . . 1955, p. 49-83.)
- Wilson, H. A. R. J. Benefits in kind. *Accountancy* (Eng.), v. 66, Dec. 1955, p. 461-3.
- Wright, E. Kenneth. Progress of taxation reform with particular reference to the taxation of business profits. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 10-17.

Charities

- McGregor, Gwyneth. Tax treatment of charities in the U.K., Canada and the U.S. *Canadian tax journal*, v. 4, May-June 1956, p. 188-97.
- Maurice, Spencer G. Overseas charities and income tax relief. *Accountant* (Eng.), v. 134, Jan. 21, 1956, p. 56-9.

Corporations

- Bower, Frank. Corporate taxation. *Accountancy* (Eng.), v. 66, Sept. 1955, p. 341-4.
- Ilersic, A. R. Royal commission's views on corporate taxation. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 347-54.
- Taxation of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.
- Divorce settlements**
- Summerfield, Henry. Separation and divorce. *Accountant* (Eng.), v. 134, April 7, 1956, p. 368-71; April 14, 1956, p. 400-2.
- Double**
- Moir, D. G. Double taxation relief. *Accountants' magazine* (Scot.), v. 59, Oct. 1955, p. 608-19.

Employee benefits

- Great Britain. Report of the committee on the taxation treatment of provisions for retirement; presented by the Chancellor of the exchequer to Parliament by command of Her majesty, February 1954. London, Her majesty's stationery office, 1954. 158p.

Estates and trusts

- Association of certified and corporate accountants. Estate duty on business assets—the effect of the Finance act, 1954. London, Association of certified and corporate accountants, January 1955. 41p.
- Barton, Henry. Introduction to estate duty. *Accountants' magazine* (Scot.), v. 60, Dec. 1956, p. 668-87.
- Baynes, T. A. Hamilton. Share valuations for estate duty. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 720-37.
- Brightman, J. A. Trusts and taxation. *Accountant* (Eng.), v. 134, Feb. 18, 1956, p. 182-5; Feb. 25, 1956, p. 207-9.
- Fairweather, E. L. Family company—estate duty valuation. *Accountant* (Eng.), v. 134, April 21, 1956, p. 429-34.
- Ilersic, A. R. Estate duty and private companies; reprinted with revisions from *Accounting research*. London, Society of incorporated accountants, Incorporated accountants' research committee, 1955. 26p.
- Newsom, G. H. Assessment of estate duty. *British tax review*, June 1956, p. 59-64.
- Rink, G. A. Estate duty; gifts, settlements, and share in family companies—some recent non-statutory developments. *Accountant* (Eng.), v. 132, Feb. 5, 1955, p. 152-8.
- Smith, F. W. Valuation for estate duty. *Accountants' magazine* (Scot.), v. 59, Jan. 1955, p. 34-7.
- Staples, Ronald. Modern back duty practice. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 317-27.
- Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver. ed. 40. London, Waterlow and sons, ltd., 1955. 121p. and four supplements.
- Whitworth, Peter. Settlements and the rule against perpetuities. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 326-9.

Excess profits

- Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver. ed. 40. London, Waterlow and sons, ltd., 1955. 121p. and four supplements.

TAXATION, GREAT BRITAIN—(Continued)**Foreign income**

- Hellyar, C. D. New view on overseas profits. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 13-15.
- Sophian, T. J. Foreign possessions: cesser of source—taxation of foreign remittances. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 524-6.

Foreign residents

- Huggett, W. G. Residence and income tax—some practical considerations. *Accountants journal* (Eng.), v. 48, Jan. 1956, p. 18-19; Feb. 1956, p. 45-6.

Gains and losses

- Burnet, Robert P. Recent legislation on income tax losses. *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 559-74.
- Ilersic, A. R. Capital gains taxation in the United Kingdom? *Canadian tax journal*, v. 3, March-April 1955, p. 122-7.
- Ilersic, A. R. Taxation of capital gains. *Accountancy* (Eng.), v. 67, March 1956, p. 91-3.
- Taxation of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.

Gifts

- Whitworth, Peter. Settlements and the rule against perpetuities. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 326-9.

History

- Hassall, W. O. Chimney money; a tax at the time of the later Stuarts. *Accountant* (Eng.), v. 132, June 25, 1955, p. 713.

Husbands and wives

- Huggett, W. G. Husband and wife—income tax. *Accountants journal* (Eng.), v. 47, Dec. 1955, p. 343-4.

Income

- Begg, Harry M. Royal commission on the taxation of profits and income—final report. *Accountants' magazine* (Scot.), v. 59, July 1955, p. 392-411; Aug. 1955, p. 468-75.
- Burnet, Robert P. Recent legislation on income tax losses. *Accountants' magazine* (Scot.), v. 59, Sept. 1955, p. 559-74.
- Carrington, W. S. U.K. taxation—overseas companies and subsidiaries. *Chartered accountant in Australia*, v. 26, July 1955, p. 3-10.
- Ilersic, A. R. Royal commission's views on corporate taxation. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 347-54.
- Ilersic, A. R. U.K. Royal commission report. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 240-52.
- Kent, Harold R. United Kingdom—income tax and social security laws; a digest. New York, Controllers institute (1955). 26 mimeo. pages. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 125-42.
- More about the Royal commission report. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 297-301.
- Murphy, Mary E. Final report of the British royal commission on taxation. *Tax policy*, v. 22, June-July 1955, p. 3-16.
- Nortcliffe, E. B. Income from foreign sources; the tax treatment of income derived from foreign sources by individuals and companies domiciled in a territory for tax purposes. *Accountant* (Eng.), v. 132, Jan. 15, 1955, p. 72-5.
- Perry, J. Harvey. Summary of U.K. Royal commission report on taxation of profits and income. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 23-9.
- Prais, S. J. Measure of income for shareholders and for taxation. *Accounting research* (Eng.), v. 6, July 1955, p. 187-201.
- Royal commission on the taxation of profits and income. Final report—precis of recommendations. *Accountants journal* (Eng.), v. 47, July 1955, p. 215-17.
- Royal commission on the taxation of profits and income. Final report; presented to Parliament by command of Her Majesty, June 1955. London, Her majesty's stationery office. 487p.

Royal commission on the taxation of profits and income. Precis of minority report recommendations. *Accountants journal* (Eng.), v. 47, Sept. 1955, p. 255-6.

Royal commission on the taxation of profits and income. Royal commission report. See each issue of the *Accountant* (Eng.), from June 11, 1955 through Sept. 17, 1955.

Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1955-1956 . . . including Eire . . . full reference to income tax act, 1952 . . . new provisions of the Finance act 1955, ed. 40. London, Taxation pub. co., ltd. (1955). 223p.

Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1956-57 . . . including Eire . . . full reference to income tax act, 1952 . . . new provisions of the Budget 1956, ed. 41. London, Taxation pub. co., ltd. (1956). 223p.

"Taxation" manual; compiled by barristers and experts under the direction of Ronald Staples. London, Taxation publishing co., ltd., 1955. 441p.

Taxation of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.

Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver, ed. 40. London, Waterlow and sons, ltd., 1955. 121p. and four supplements.

Turner, A. J. What is trading? *Accountancy* (Eng.), v. 67, April 1956, p. 135-9.

Walker, David. Royal commission and depreciation allowances. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 360-81.

Wilson, H. A. R. J. Benefits in kind. *Accountancy* (Eng.), v. 66, Dec. 1955, p. 461-3.

Wilson, H. A. R. J. Income tax principles, ed. 2. London, H.F.L. (publishers) ltd., 1956. 163p.

Wilson, H. A. R. J. Taxation of income from property. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 379-83.

Perpetuities

- Whitworth, Peter. Settlements and the rule against perpetuities. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 326-9.

Profits

Begg, Harry M. Royal commission on the taxation of profits and income—final report. *Accountants' magazine* (Scot.), v. 59, July 1955, p. 392-411; Aug. 1955, p. 468-75.

Ilersic, A. R. Royal commission's views on corporate taxation. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 347-54.

Ilersic, A. R. U.K. Royal commission report. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 240-52.

More about the Royal commission report. *Accountancy* (Eng.), v. 66, Aug. 1955, p. 297-301.

Murphy, Mary E. Final report of the British royal commission on taxation. *Tax policy*, v. 22, June-July 1955, p. 3-16.

Perry, J. Harvey. Summary of U.K. Royal commission report on taxation of profits and income. *Canadian chartered accountant*, v. 68, Jan. 1956, p. 23-9.

Royal commission on the taxation of profits and income. Final report—precis of recommendations. *Accountants journal* (Eng.), v. 47, July 1955, p. 215-17.

Royal commission on the taxation of profits and income. Final report; presented to Parliament by command of Her Majesty, June 1955. London, Her majesty's stationery office. 487p.

Royal commission on the taxation of profits and income. Precis of minority report recommendations. *Accountants journal* (Eng.), v. 47, Sept. 1955, p. 255-6.

Royal commission on the taxation of profits and income. Royal commission report. See each issue of

TAXATION, GREAT BRITAIN—Profits—(Continued)

- the *Accountant* (Eng.), from June 11, 1955 through Sept. 17, 1955.
- Taxation of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.
- Tolley, Charles H., and company. Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver, ed. 40. London, Waterlow and sons, Ltd., 1955. 121p. and four supplements.
- Walker, David. Royal commission and depreciation allowances. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 360-81.
- Wilson, H. A. R. J. Benefits in kind. *Accountancy* (Eng.), v. 66, Dec. 1955, p. 461-3.
- Wright, E. Kenneth. Progress of taxation reform with particular reference to the taxation of business profits. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 10-17.

Property

- Wilson, H. A. R. J. Taxation of income from property. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 379-83.

Purchase tax

- Due, John F. British purchase tax. *Canadian tax journal*, v. 3, March-April 1955, p. 97-112.

Surtax

- Couldery, Frederick A. J. Surtax on companies. *Accountants journal* (Eng.), v. 48, March 1956, p. 67-9.
- Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1955-1956 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Finance act 1955. ed. 40. London, Taxation pub. co., Ltd. (1955). 223p.
- Staples, Ronald, editor. "Taxation"—key to income tax and surtax 1956-57 . . . including Eire . . . full reference to Income tax act, 1952 . . . new provisions of the Budget 1956. ed. 41. London, Taxation pub. co., Ltd. (1956). 223p.

TAXATION, GREECE

- McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, GUATEMALA

- United nations. Guatemala. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 71-5.)

TAXATION, HAITI

- Landman, J. Henry. Tax inducements for doing business in Haiti. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 567-78.

TAXATION, ILLINOIS

- Scott, Maurice W. New Illinois use tax adds to unusual sales-tax situation; rates increased. *Journal of taxation*, v. 3, Nov. 1955, p. 314-15.

TAXATION, INDIA

- See also Indian taxation; a periodical.
- Finance act 1955. *Chartered accountant* (India), v. 3, May 1955, p. 479-89.
- Goode, Richard. Report of the India taxation enquiry commission. *National tax journal*, v. 9, June 1956, p. 134-47.
- Hancock, Henry D. Board of inland revenue and the accountancy profession. *Chartered accountant* (India), v. 4, April 1956, p. 418-20.
- India. Central board of revenue. Income tax for the layman. ed. 3. New Delhi, India, Directorate of inspection, 1955. 144p.
- Rao, G. Lakshmana. Accountancy profession and Indian income-tax. *Chartered accountant* (India), v. 3, Nov. 1954, p. 215-16.
- United States. Commerce, Department of. Taxation. (In its *Investment in India*. 1953. p. 38-49.)

TAXATION, INDIANA

- Barnett, John V. Gross income tax as exemplified by the tax in effect in Indiana. (In Tax institute, inc. *Pennsylvania tax problem 1955*. p. 142-50.)
- Commerce clearing house, inc. Indiana gross income tax regulations as proposed for final adoption. Chicago, Ill., Commerce clearing house, inc., c1955. 159p. (*Special report, November 1, 1955*)

TAXATION, INDONESIA

- United States. Commerce, Department of. Taxation. (In United States. Commerce, Department of. *Investment in Indonesia*. 1956. p. 103-7.)

TAXATION, IOWA

- Brown, Ralph S., and Brown, Walter R. Uses of powers of appointment in Iowa estate planning under current tax law. *Iowa law review*, v. 40, Summer 1955, p. 607-20.
- Constitutionality of Iowa penalty tax on purchasers in Iowa who buy cigarettes from out-of-state sellers. (Notes and legislation) *Iowa law review*, v. 40, Spring 1955, p. 505-10.
- Miller, Jack. New Iowa income tax law. *Iowa law review*, v. 41, Fall 1955, p. 85-97.

TAXATION, IRAN

- United nations. Iran. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 75-84.)

TAXATION, ISRAEL

- United nations. Israel. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 84-93.)

TAXATION, ITALY

- Curtis, Edison D., editor. How American companies may operate in Italy. (*The*) *Arthur Andersen chronicle*, v. 15, July 1955, p. 201-5.

Estates and trusts

- Carroll, Mitchell B. Income and estate tax conventions with Italy. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 684-9.

Income

- Carroll, Mitchell B. Income and estate tax conventions with Italy. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 684-9.

TAXATION, JAMAICA

- McGurran, H. David. Tax incentives in Jamaica. *Canadian tax journal*, v. 4, Nov.-Dec. 1956, p. 406-8.

TAXATION, JAPAN

- United States. Commerce, Department of. Taxation. (In its *Investment in Japan*. 1956. p. 69-75.)

TAXATION, KANSAS

- Garwood, John D. Kansas citizens examine their property tax. *National tax journal*, v. 9, Sept. 1956, p. 258-67.

TAXATION, LATIN AMERICA

- Irizarry y Puente, J. Currency depreciation in Latin America—its character and effect on foreign taxpayers. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 52-67.

TAXATION, LIBERIA

- Diamond, Walter H. Liberia—a haven for incorporating. Albany, N.Y., Matthew Bender and co. (195?). 14p.

TAXATION, LOUISIANA

- Jacobs, Bernard S. Louisiana income tax. *Tax executive*, v. 8, Oct. 1955, p. 59-68.
- Jacobs, Bernard S. Major problems in tax planning arising from differences between Louisiana and federal income tax law. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*. p. 469-91.)
- McKeon, Charles P. When is a foreign corporation "doing business" in Louisiana. *Tax executive*, v. 7, July 1955, p. 60-84.
- Simon, H. Paul. Review of recent changes in Louisiana income tax law. *Louisiana certified public accountant*, v. 17, Oct. 1956, p. 10-14.

TAXATION, MASSACHUSETTS

Cohen, Victor. 1955 Massachusetts tax changes and rulings. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 100-5.

Dane, John, Jr. Taxation of non-residents under chapter 780 of the Acts of 1955. *News bulletin* (Massachusetts society of certified public accountants), v. 29, May 1956, p. 110-18.

Corporations

Jennings, Addison L. Calculating the Massachusetts corporation excise. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Dec. 1954, p. 2-10; Jan. 1955, p. 2-13.

Schan, W. A. Corporate taxation in Massachusetts. *Tax executive*, v. 8, July 1956, p. 49-54.

Excise tax

Jennings, Addison L. Calculating the Massachusetts corporation excise. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Dec. 1954, p. 2-10; Jan. 1955, p. 2-13.

TAXATION, MEXICO

Molina, Julian Bernal. Taxation. (In his *Statement of the laws of Mexico in matters affecting business*, ed. 2, rev. and enl. 1955, p. 76-100.)

United States. Commerce, Department of. Taxation. (In its *Investment in Mexico*. 1956, p. 151-7.)

TAXATION, MICHIGAN

Dobson, Fred I., Jr. Equalization of property valuations for tax purposes in Michigan. *Michigan C.P.A.*, Nov. 1955, p. 1, 13-15.

Dobson, Fred I., Jr. Tangible personal property tax developments. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 7-10.

Harrison, Edward B. Status of a foreign corporation entering Michigan for corporate purposes. *Tax executive*, v. 8, July 1956, p. 16-38.

Lock, Clarence W., Eay, Donovan J., and Hamilton, Howard D. Michigan value-added tax. *National tax journal*, v. 8, Dec. 1955, p. 357-71.

Business income

Austin, P. Thomas. Discussion of current Michigan activities tax problems. *Michigan C.P.A.*, v. 8, Dec. 1956, p. 1, 9-11.

Johnson, Robert L. Michigan's new tax. *Journal of accountancy*, v. 99, Feb. 1955, p. 56-60.

Lock, Clarence W. Administrative history of Michigan's business activities tax. (In National tax association. *Proceedings* . . . 1955, p. 20-5.)

Lock, Clarence W. Michigan's "most unique" tax. *Michigan C.P.A.*, v. 8, Oct. 1956, p. 1, 16.

Michigan. Revenue, Department of. Rules and regulations, Act no. 150. Public acts of 1953, as amended; Michigan business activities tax, a specific tax on business income. Lansing, Mich., Department of revenue, 1955, 15p.

Preston, Howard M. Michigan business activities tax as viewed by operators of small establishments. (In National tax association. *Proceedings* . . . 1955, p. 34-8.)

Shoup, Carl S. Theory and background of the value-added tax. (In National tax association. *Proceedings* . . . 1955, p. 6-19.)

Staphchinskas, J. P. Taxation of business in Michigan: viewpoints of businessmen. (In National tax association. *Proceedings* . . . 1955, p. 25-9.)

Stephenson, E. C. Michigan business activities tax: a retailer's viewpoint. (In National tax association. *Proceedings* . . . 1955, p. 29-34.)

Taylor, Joseph B. "Value-added" tax (Michigan's business activities tax). *Tax executive*, v. 7, April 1955, p. 30-8.

Franchise

Austin, P. Thomas. Recent developments with respect to the Michigan franchise tax. *Michigan C.P.A.*, v. 7, April 1956, p. 1, 12-15.

Reames, Robert M. Michigan franchise tax. *Michigan C.P.A.*, v. 6, April 1955, p. 11-14.

Intangibles tax

Miller, D. Girard. 1955 review of the Michigan intangibles tax. *Michigan certified public accountant*, v. 6, Jan. 1955, p. 5, 13.

Schroeder, Henry C. Some aspects of the administrations of the Michigan intangible tax act. *Michigan C.P.A.*, v. 8, Nov. 1956, p. 1, 12-15.

Sutherland, Donald H. Discussion of selected aspects of the Michigan intangibles tax. *Michigan C.P.A.*, Feb.-March 1956, p. 1, 20-3.

Sales and use

Lynn, Ray C. Determination of sales and use tax liability. *Michigan C.P.A.*, Feb.-March 1955, p. 10-13.

Michigan. Department of revenue. General sales tax rules and regulations. Lansing, Mich., Department of revenue, July 1, 1956, 63p.

Purdy, Arthur S. Responsibility of auditor respecting sales and use tax. *Michigan C.P.A.*, Feb.-March 1955, p. 1, 9-10.

Reddy, Walter F. Sales tax exemptions: a publican view. *Michigan C.P.A.*, v. 8, July-Aug. 1956, p. 1, 14-19.

TAXATION, MISSISSIPPI**Sales and use**

Hobbs, Edward H. Municipal sales tax in Mississippi. *Municipal finance*, v. 28, Feb. 1956, p. 120-4.

TAXATION, NETHERLANDS

Braun, Edgar J. United States-Netherlands tax treaty to prevent double taxation. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 143-52.

TAXATION, NEW ENGLAND

New England tax problems. (In National tax association. *Proceedings* . . . 1954, p. 137-57.)

TAXATION, NEW HAMPSHIRE

Hill, H. W. Timber taxes in New Hampshire. (In National tax association. *Proceedings* . . . 1954, p. 148-53.)

TAXATION, NEW YORK (CITY)**Excise taxes**

Fertig, Harold. New York city excise taxes—administrative procedures in connection with audits, protests and refunds. *New York certified public accountant*, v. 26, Nov. 1956, p. 653-6.

General business tax

Cook, Paul W. New York city's new allocation formula for the general business tax. *New York certified public accountant*, v. 25, May 1955, p. 285-9.

Gross receipts tax

Etkin, William. How to save gross receipts taxes. *New York certified public accountant*, v. 26, Nov. 1956, p. 646-52.

Interstate commerce

Cook, Paul W. New York city's new allocation formula for the general business tax. *New York certified public accountant*, v. 25, May 1955, p. 285-9.

Sales and use

Commerce clearing house, inc. New York city new sales and use tax regulations. Chicago, Ill., Commerce clearing house, inc., c1956, 109p.

White, Melvin and White, Anne. Model building approach to forecasting the New York city sales tax. *National tax journal*, v. 8, Dec. 1955, p. 372-8.

TAXATION, NEW YORK (STATE)

Commerce clearing house, inc. Tax law of the State of New York; including law provisions establishing a state board of equalization and assessment and law provisions imposing admissions and pari-mutuel taxes on horse races, as of June 1955. Chicago, Ill., Commerce clearing house, inc., c1955, not pagd.

Dworkin, Albert R. New York state tax pitfalls in federal tax planning in the light of the federal internal revenue code of 1954. *New York certified public accountant*, v. 25, April 1955, p. 208-11.

TAXATION, NEW YORK (STATE)—(Continued)

- Harrow, Benjamin, editor. New York state tax forum. *See* issues of the *New York certified public accountant*.
- Herman, Robert S. Financial problems of a large state. (In National tax association. *Proceedings* 1954, p. 189-207.)
- Monatt, Samuel M. New York state tax atlas; covering New York state income taxes on individuals, partnerships, and fiduciaries; residents and non-residents; New York state unincorporated business tax; New York state business corporation franchise (income) taxes, 1954-1955. Albany, N.Y., Matthew Bender and company, inc., c1954, various paging.
- New York chamber of commerce. New York state's fiscal problem; a summary of the report and recommendations of the Temporary commission on fiscal affairs. New York, New York chamber of commerce, April 1955. 30p.
- New York state society of certified public accountants. Committee on state taxation. Recommendations for changes in the New York state tax laws. *New York certified public accountant*, v. 25, Nov. 1955, p. 663-9.

Contributions

- Jancourt, Reuben. Computation of allowable contributions under the New York franchise tax. *Taxes—the tax magazine*, v. 34, April 1956, p. 291-2.

Corporations

- Harrow, Benjamin. How New York taxes foreign and domestic corporations. *Tax executive*, v. 8, Oct. 1955, p. 44-58.

Estates and trusts

- Briloff, Abraham J. New York state income tax problems relating to decedents, estates and trusts. *New York certified public accountant*, v. 26, Oct. 1956, p. 602-7.

Foreign corporations

- Harrow, Benjamin. How New York taxes foreign and domestic corporations. *Tax executive*, v. 8, Oct. 1955, p. 44-58.

Franchise

- Blumenberg, Sidney. Assessments, audits and appeals in New York state income and franchise tax practice. *New York certified public accountant*, v. 26, April 1956, p. 219-22.
- Connors, H. J. Franchise tax returns for business corporations. *New York certified public accountant*, v. 26, May 1956, p. 302-6.
- Gough, J. R. Franchise tax savings opportunities. *New York certified public accountant*; v. 26, Oct. 1956, p. 595-8.
- Jancourt, Reuben. Computation of allowable contributions under the New York franchise tax. *Taxes—the tax magazine*, v. 34, April 1956, p. 291-2.

Income

- Blumenberg, Sidney. Assessments, audits and appeals in New York state income and franchise tax practice. *New York certified public accountant*, v. 26, April 1956, p. 219-22.
- Brent, Philip D. What's new in New York state income taxation. *New York certified public accountant*, v. 26, Oct. 1956, p. 599-601.
- Briloff, Abraham J. New York state income tax problems relating to decedents, estates and trusts. *New York certified public accountant*, v. 26, Oct. 1956, p. 602-7.
- Murphy, Joseph H. New York state income tax practice and procedure. *New York state bar bulletin*, v. 27, Dec. 1955, p. 442-6.

Unincorporated business tax

- Beckerman, Stanley H. ABC's of U.B.T. *New York certified public accountant*, v. 26, March 1956, p. 161-5.
- Eolis, Miriam I. R. What price professional glory? (For unincorporated business tax purposes). *New York certified public accountant*, v. 26, May 1956, p. 295-301.

TAXATION, NEW ZEALAND

- Curran, J. E. Some aspects of taxation in New Zealand. *Accountants' journal* (N.Z.), v. 33, Dec. 1954, p. 158-66.

Income

- Davison, R. A. Problem of defining income. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 226-30.
- McCarroll, David. New Zealand taxes on income. *Taxes—the tax magazine*, v. 34, July 1956, p. 487-93.

Sales tax

- Due, John F. Wholesale sales tax in New Zealand. *Canadian tax journal*, v. 4, Sept.-Oct. 1956, p. 351-5.

TAXATION, NICARAGUA

- United nations. Nicaragua. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 93-9.)

TAXATION, NORTH CAROLINA

- Fleming, J. Carlton. North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.
- North Carolina. Commission for the study of the revenue structure of the state. Report of the tax study commission of the state of North Carolina. Raleigh, N.C., Commission for the study of the revenue structure of the state, 1956. 107p.
- North Carolina association of certified public accountants. Tax studies and recommendations—North Carolina revenue act; submitted to the Commission for the study of the revenue structure of the State of North Carolina. Chapel Hill, N.C., North Carolina association of certified public accountants, August 24, 1956. 35p.

TAXATION, NYASALAND

- See* Taxation, Federation of Rhodesia and Nyasaland

TAXATION, OHIO

- Bowers, Stanley J. Ohio tax system and the economy. (In Tax institute, inc. *Pennsylvania tax problem* 1955, p. 70-83.)
- Dewey, Addison E. Application of the Ohio sales tax law to farm transactions—a review of fundamentals. *Ohio state law journal*, v. 17, Winter 1956, p. 99-114.
- Glander, C. Emory. Ohio taxation of the personal property of farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 89-98.
- Lynn, Arthur D., Jr., and Oster, Clinton V. Real property taxation of farm lands and structures. *Ohio state law journal*, v. 17, Winter 1956, p. 75-88.
- Picard, Fred. Disposition of the revenue from Ohio sales and use taxes. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 601-4.

TAXATION, OKLAHOMA

- Kenyon, N. Colver. Status of Oklahoma tax titles. *Oklahoma law review*, v. 8, Nov. 1955, p. 414-58.

TAXATION, PAKISTAN

- United States. Commerce, Department of. Taxation. (In its *Investment in Pakistan*. 1954. p. 119-43.)

TAXATION, PANAMA

- Gibbons, William J. Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1245-9.

TAXATION, PARAGUAY

- United States. Commerce, Department of. Investment in Paraguay—conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 110p.

TAXATION, PENNSYLVANIA

- Seligman, Charles S. Capital stock valuation factors considered by the Pennsylvania department of revenue. *Pennsylvania CPA spokesman*, v. 27, Oct. 1956, p. 9.

TAXATION, PENNSYLVANIA—(Continued)

Stout, Randall S., and Myers, Eugene A. Financing Pennsylvania state government by means of emergency taxes. *National tax journal*, v. 8, Dec. 1955, p. 408-13.

Tax institute, inc. Pennsylvania tax problem 1955; conference held at Harrisburg, Pa., April 5-6, 1955. Princeton, N.J., Tax institute, inc., 1955. 212p.

Corporations

Gross, Harry S., and Link, Jules. Pennsylvania taxes—corporate net income tax-computation tips and techniques. *Pennsylvania CPA spokesman*, v. 26, May 1956, p. 6-7.

Metzger, Leon D. Appraisal of corporate taxes in Pennsylvania—net income and capital stock (franchise) taxes. (In Tax institute, inc. *Pennsylvania tax problem* 1955. p. 102-10.)

Franchise

Metzger, Leon D. Appraisal of corporate taxes in Pennsylvania—net income and capital stock (franchise) taxes. (In Tax institute, inc. *Pennsylvania tax problem* 1955. p. 102-10.)

Income

Gross, Harry S., and Link, Jules. Pennsylvania taxes—corporate net income tax-computation tips and techniques. *Pennsylvania CPA spokesman*, v. 26, May 1956, p. 6-7.

Metzger, Leon D. Appraisal of corporate taxes in Pennsylvania—net income and capital stock (franchise) taxes. (In Tax institute, inc. *Pennsylvania tax problem* 1955. p. 102-10.)

Occupancy

Commerce clearing house, inc. Pennsylvania—new selective sales and use and hotel occupancy taxes and companion laws, with CCH explanation. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.

Prentice-Hall, inc. Pennsylvania new selective sales and use tax and the new hotel occupancy tax. New York, Prentice-Hall, inc., c1956. various paging.

Real estate

Warman, Guy L. Real estate transfer taxes in Pennsylvania—a critical observation. *University of Pittsburgh law review*, v. 16, Summer 1955, p. 360-76.

Sales and use

Commerce clearing house, inc. New selective sales and use tax as amended and companion laws. Chicago, Ill., Commerce clearing house, inc., c1956. 31p.

Commerce clearing house, inc. Pennsylvania—new selective sales and use and hotel occupancy taxes and companion laws, with CCH explanation. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.

Prentice-Hall, inc. Pennsylvania new selective sales and use tax and the new hotel occupancy tax. New York, Prentice-Hall, inc., c1956. various paging.

Prentice-Hall, inc. Pennsylvania new selective sales and use tax with amendments. New York, Prentice-Hall, inc., c1956. not paged.

TAXATION, PERSIA

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, PHILIPPINE ISLANDS

Castaneda, Deogracias. Inventory method of investigation of the Bureau of internal revenue. *Accountants' journal* (P.I.), v. 5, June 1955, p. 97-103.

Evangelista, Prisco N. Accounting requirements and problems of our tax-exempt industries. *Accountants' journal* (P.I.), v. 5, June 1955, p. 92-6.

United nations. Philippines. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 99-104.)

United States. Commerce, Department of. Taxation and legal requirements for business. (In its *Investment in the Philippines—conditions and outlook for United States investors*. 1955. p. 79-87.)

Estates and trusts

Vega, Elias E. Estate and inheritance taxes: a critical branch of taxation. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 253-60.

TAXATION, PITTSBURGH, PA.

Willis, William G., and Boyer, William W., Jr. Income tax puzzle in the Pittsburgh area. *Municipal finance*, v. 27, May 1955, p. 140-4.

TAXATION, PUERTO RICO

Goldman, Max. Tax exemption in Puerto Rico and the Internal revenue code. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955. p. 1193-1202.)

Puerto Rico. Economic development administration. Taxes. (In its *Facts for the manufacturer*. 1956. p. 11-12, 49-57.)

Tax benefits from operation of a new business in Puerto Rico. *Journal of taxation*, v. 2, June 1955, p. 351-2.

Taylor, Milton C. Industrial tax exemption in Puerto Rico. *National tax journal*, v. 7, Dec. 1954, p. 359-71.

TAXATION, REPUBLIC OF IRELAND

See Taxation, Eire

TAXATION, RHODESIA

See Taxation, Federation of Rhodesia and Nyasaland

TAXATION, ROMAN EMPIRE

McGregor, Gwyneth. Taxation in the ancient world. *Canadian tax journal*, v. 4, July-Aug. 1956, p. 271-7; Sept.-Oct. 1956, p. 332-9.

TAXATION, RUSSIA

See Taxation, U.S.S.R.

TAXATION, SALVADOR

United nations. El Salvador. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 67-71.)

TAXATION, SWEDEN

Akselsson, Lars. Key to Swedish taxes. Stockholm, Swedish taxpayers' association, 1954. 24p.

Business taxation in Sweden. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 277-9.

Sandstrom, K. G. A. Survey of Swedish taxes on income and capital. Stockholm, Swedish institute of foreign law. 1954. 76p.

TAXATION, SYRACUSE (N. Y.)

Zimmerman, Joseph F. Administration cost of the Syracuse sales tax. *National tax journal*, v. 8, June 1955, p. 226-7.

TAXATION, TURKEY

Blakey, Roy G., and Blakey, Gladys C. Tax system of Turkey. *Taxes—the tax magazine*, v. 33, March 1955, p. 225-30.

United nations. Turkey. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 104-10.)

United States. Commerce, Department of. Taxation and business records. (In its *Investment in Turkey*. 1956. p. 131-5.)

TAXATION, U.S.S.R.

Wheatcroft, G. S. A. Some impressions of taxation in the U.S.S.R. *British tax review*, v. 1, Dec. 1956, p. 223-6.

TAXATION, UNDER DEVELOPED COUNTRIES

Tax missions to foreign countries. (In National tax association. *Proceedings* . . . 1955. p. 194-231.)

United nations. Taxes and fiscal policy in under-developed countries. New York, United nations, Technical assistance administration, 1954. 124p.

TAXATION, UNION OF SOUTH AFRICA

Income tax act, 1955. *South African accountant*, v. 2, Sept. 1955, p. 136-9; Dec. 1955, p. 196-201.

Jeal, Edward F. Mining accounting and taxation in the Union of South Africa. *Accountant* (Eng.), v. 135, July 7, 1956, p. 4-5.

TAXATION, UNION OF SOUTH AFRICA—(Continued)

United States, Commerce, Department of. Taxation. (In its *Investment in Union of South Africa*. 1954. p. 31-5.)

TAXATION, UNITED STATES

American bar association. Section of taxation. Legislative recommendations for amendment of the Internal revenue code of 1954. Chicago, Ill., American bar association, 1956. 49p.

Blough, Roy. Basic tax issues. (In *College of William and Mary. History and philosophy of taxation*. 1955. p. 17-30.)

Cary, William L. Erosion of the tax laws. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 103-11.

Cary, William L. Pressure groups and the revenue code: a requiem in honor of the departing uniformity of the tax laws. *Harvard law review*, v. 68, March 1955, p. 745-80.

Chommie, John C. NAM tax program: "What is good for General Bullmoose is good for the country." *Dickinson law review*, v. 60, Jan. 1956, p. 155-69.

College of William and Mary. History and philosophy of taxation: a conference held at the College of William and Mary in Virginia, April 15, 1955. Williamsburg, Va., College of William and Mary, 1955. 95p.

Commerce clearing house, inc. 1955 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.

Commerce clearing house, inc. 1956 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.

Commerce clearing house, inc. 1956 U.S. master tax guide. Chicago, Ill., Commerce clearing house, inc., c1955. 431p.

Commerce clearing house, inc. 1957 U.S. master tax guide. Chicago, Ill., Commerce clearing house, inc., c1956. 432p.

Committee for economic development. Research and policy committee. Federal tax issues in 1955. New York, Committee for economic development, May 1955. 16p.

Committee for economic development. Tax policy in 1956. New York, Committee for economic development, December 1955. 12p.

Crockett, Joseph P. Federal tax system of the United States; a survey of law and administration. New York, Columbia university press, 1955. 288p.

Dyckman, Samuel A. Federal tax legislation and revenue rulings of 1955. *New York certified public accountant*, v. 26, Jan. 1956, p. 31-40.

Ericksen, George W. Common law of taxation: a guide in evaluating the merit of a tax plan. *Journal of taxation*, v. 3, Oct. 1955, p. 226-8.

Flack, Walter R. Current events in federal taxation. (In *Louisiana polytechnic institute. Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 29-46.)

Glazier, Louis J., Kossar, Bernard R., and Murphy, Joseph Hawley. View of the new tax law. *Syracuse law review*, v. 6, Fall 1954, p. 45-69.

Heller, Walter W. Tax legislative process in the United States. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 314-25.

Jones, Joseph M. Impact of the new tax code. *Tax executive*, v. 7, Jan. 1955, p. 19-29.

Kellems, Vivien. Toil, taxes and trouble. New York, E. P. Dutton and co., inc., 1952. 159p.

Kort, Fred. Alternative constitutional justification of current regulatory taxation. *Virginia law review*, v. 41, May 1955, p. 479-91.

Landman, J. H. Tax highlights of 1954. *Controller*, v. 23, Feb. 1955, p. 64-5, 87.

Landman, J. H. Tax highlights of 1955. *Controller*, v. 24, Feb. 1956, p. 66-8, 70-1.

Mahon, James J., Jr., editor. Working with the new tax code; selected comments from the Journal of accountancy's monthly Tax clinic. New York, American institute of accountants, 1955. 71p.

Meiklejohn, Alvin J., Jr. Background of the Internal revenue code. (In *Denver, University of, and others. Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 7-14.)

Mintz, Seymour S., and Mullens, Richard A. Re-

view of the year's developments under the 1939 code. (In *Tulane university. 1956 Tulane tax institute*. c1956. p. 1-41.)

Mr. Humphrey's courageous tax philosophy. (Editorial) *Journal of accountancy*, v. 100, Oct. 1955, p. 29-30.

National tax association. Proceedings of the forty-seventh annual conference on taxation held at Bretton Woods, New Hampshire, September 26-30, 1954, edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1955. 474p.

National tax association. Proceedings of the forty-eighth annual conference on taxation held at Detroit, Mich., October 18-21, 1955; edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1956. 634p.

New York university. Institute on federal taxation. Proceedings of thirteenth annual Institute on federal taxation, November 1954; important present-day problems, with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1955. 1326p.

New York university. Proceedings of fourteenth annual Institute on federal taxation, November 1955; important present-day problems with special emphasis upon the Internal revenue code of 1954, discussed by a distinguished group of accountants and lawyers who are recognized authorities on federal taxation; edited by Henry Sellin. Albany, N.Y., Matthew Bender and co., inc., 1956. 1631p.

1955 Taxation and estate planning symposium. New York, Consolidated reporting company. 75p.

Osborn, Hilary H. America's new tax law. (Address delivered at annual meeting of Virginia manufacturers association, Roanoke, Va., October 8, 1954) 11 typewritten pages.

Paul, Randolph E. Mr. Justice Black and federal taxation. *Yale law journal*, v. 65, Feb. 1956, p. 495-528.

Paul, Randolph E. Short historical background in taxation to help practitioner make sound decisions today. *Journal of taxation*, v. 3, Nov. 1955, p. 258-63.

Perry, J. Harvey. Tax trends in Canada and the United States. *Canadian tax journal*, v. 3, May-June 1955, p. 167-77.

Prentice-Hall, inc. Federal tax course—1956. New York, Prentice-Hall, inc., c1955. various paging.

Prentice-Hall, inc. Federal tax course—1957. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. various paging.

Prentice-Hall, inc. Federal tax handbook—based on new 1954 Internal revenue code. January 1955 ed. New York, Prentice-Hall, inc., c1955. 498p.

Prentice-Hall, inc. Federal tax handbook 1956. New York, Prentice-Hall, inc., c1955. 519p.

Prentice-Hall, inc. Federal tax handbook 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 532p.

Profit-sharing method of providing for employee retirement income. (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 277-85.

Rumpf, Howard A. Taxation. ed. 3. New York, Prentice-Hall, inc., c1955. 141p. (This is Chapter 9 of Miller, Herbert E., ed. *C.P.A. review manual*. 1951. 1956.)

Ruslander, S. Leo. Humor in income tax cases. *National public accountant*, v. 3, Oct. 1955, p. 3-6.

Seidman, J. S. Special problems to be studied. (Address at meeting of Committee on federal taxation, American institute of accountants, August 21, 1956, at the Waldorf-Astoria hotel, New York) 8 plus 2 pages.

Slowinski, Walter. Major tax legislative developments since the enactment of the 1954 code. *Certified public accountant* (Oklahoma society of certified public accountants), v. 3, Sept.-Oct. 1956, p. 1, 2-6.

Smith, Dan T. Two years of Republican tax policy: an economic appraisal. *National tax journal*, v. 8, March 1955, p. 2-11.

TAXATION, UNITED STATES—(Continued)

- Sugarman, Norman A. Anniversary appraisal of the Internal revenue code of 1954. (In Tulane university, 1956 *Tulane tax institute*. c1956. p. 42-129.) Reprinted.
- Tax foundation. Fiscal facts for '56; a handbook on federal fiscal problems and proposed remedies. New York, Tax foundation, c1956. 32p.
- Texas society of certified public accountants. New tax law in action: practitioners' experience with the Internal revenue code of 1954. New York, Journal of taxation, inc., c1956. 241p.
- United States. Joint committee on the economic report. Federal tax policy for economic growth and stability; papers submitted by panelists appearing before the Subcommittee on tax policy. November 9, 1955. Washington, D.C., Government printing office, 1955. 929p.
- Webster, Paul K. Look at the new look in federal taxation. *Journal of accountancy*, v. 100, Oct. 1955, p. 43-9.

Abandonments

- Holmes, Charles L. How to get deductions for abandonments. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 579-96.)

Abatement

- Cane, Myles A. Statutory abatement under the federal tax laws. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 845-50.

Accountants' fees

- See Taxation, United States—Professional fees

Accounting bases

- See Accounting—Bases

Accounting provisions

- Accounting and taxation. *Australian accountant*, v. 25, Oct. 1955, p. 413.
- Bardes, Philip, and others. Accounting periods and methods. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 20.)
- Bierman, Jacquin D., and Craig, Eleanor L. Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1505-36.)
- Blough, Carman G. Accounting period and methods: transition techniques. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 989-98.)
- Blough, Carman G., editor. Aftermath of section 462. (Accounting and auditing problems) *Journal of accountancy*, v. 100, July 1955, p. 59-60.
- Blough, Carman G., editor. Estimated expenses—Provision made on books for first time—Provisions previously made on books—Deduction to be taken only for tax purposes. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 61-2.
- Burns, Donald. Accounting periods and methods of accounting. (In Southern California, University of, School of, School of law. *Tax institute . . . major tax problems of 1955*. p. 123-52.)
- Clearly reflecting income under section 446 of the Internal revenue code. *Columbia law review*, v. 54, Dec. 1954, p. 1267-90.
- Cohen, Albert H. Impact of the new revenue code upon accounting. (1956). 21 typewritten pages. *Accounting review*, v. 31, April 1956, p. 206-16.
- Colavecchio, Jean. Influence of federal taxation on accounting techniques. *Woman C.P.A.*, v. 18, June 1956, p. 6-9, 12.
- Costelloe, John F. Some accounting provisions of the Internal revenue code of 1954. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1955*. p. 90-8.)
- Freter, Paul L. Business income, expenses, and accounting methods. *University of Illinois law forum*, v. 1955, Fall 1955, p. 357-79.
- Good fight over estimated expenses and prepaid income. (Editorial) *Journal of accountancy*, v. 99, May 1955, p. 35-6.
- Harmon, A. Stanley. Problems of business taxpay-

- ers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*. p. 23-7.)
- Heffern, James H. Claim-of-right and other tax doctrines are distorting proper accounting. *Journal of taxation*, v. 5, July 1956, p. 20-3.
- Institute of newspaper controllers and finance officers. Controllers' institute urges amendment rather than repeal of 'windfall' tax provisions. *Institute of newspaper controllers and finance officers bulletin no. 82*, April 1955, p. 1.
- Johnson, Philip G. Accounting procedures and methods under the 1954 internal revenue code. *Nebraska law review*, v. 34, Nov. 1954, p. 116-32.
- Jones, Robert P. Accounting methods. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*. p. 68-83.)
- Lake, Kenneth. Picking up the pieces in accounting methods. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955*. p. 43-50.)
- Mahon, James J., Jr., editor. Benefits under section 452 available despite repeal, by Herman Stuetzer. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89.
- Payne, Donald N. Tax code changes affecting small business concerns—Accounting methods. *Ohio certified public accountant*, v. 14, Winter 1955, p. 3-11.
- Potter, Raymond E. Accounting changes. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 89-92.)
- Regan, James, Jr. Accounting changes. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 85-8.)
- Richardson, Mark E. Accounting theory and accounting problems in taxation. (Presented at Tenth annual conference of Tax executives institute, inc.), August 31, 1955. 21 typewritten pages. *Tax executive*, v. 8, Jan. 1956, p. 57-69.
- Sections 452 and 462 had marked effect on accepted accounting principles. *Journal of taxation*, v. 4, Jan. 1956, p. 15.
- Seidman, J. S. Tax repeal of accounting provisions. *New York certified public accountant*, v. 25, April 1955, p. 207, 251.
- Shannon, George F. How we shifted a company improperly on the cash basis—an unfinished story. *Journal of taxation*, v. 4, Feb. 1956, p. 84-6.
- Shaw, T. T. Changes and developments in income tax accounting. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . . 1955*. p. 75-89.)
- Sporrer, Michael J. Past and future of deferring income and reserving for expenses. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 45-58.
- Stringer, Kenneth W. Accounting methods for tax purposes. *Ohio certified public accountant*, v. 15, Winter 1956, p. 28-36.
- Wakely, Maxwell A. H. Re-examination of the 1954 revenue code: Accounting methods: problems, oddities and inequities. *Journal of accountancy*, v. 102, Nov. 1956, p. 55-9.
- Wakely, Maxwell A. H. Survey of tax accounting under the 1954 code. (In Tulane university. 1956 *Tulane tax institute*. c1956. p. 130-47.)
- Weyher, Harry F., and Seaman, David P. Accounting principles. *New York university law review*, v. 30, Feb. 1955, p. 321-8.
- Wolder, Victor R. Deduction of reserves for future expenses and deferring of prepaid income. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 524-8.

Accumulation of surplus

- See Taxation, United States—Undistributed profits

Acquisitions

- See also Taxation, United States—Loss companies

- Beck, David. Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 847-58.)

TAXATION, UNITED STATES—Acquisitions—
(Continued)

- Berman, Daniel S. Using tax laws to help finance corporate acquisitions. *Analysts journal*, v. 12, May 1956, p. 119-21.
- Johnson, Malcolm. Inheritance by successor corporations of tax attributes—section 381. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 815-45.)
- Liles, Kenneth. Factors to consider under section 269 when acquiring businesses to avoid tax. *Journal of taxation*, v. 5, Nov. 1956, p. 318-19.
- Liles, Kenneth. Section 269 of the 1954 code: acquisitions to avoid federal income tax. *American bar association journal*, v. 41, Oct. 1955, p. 936-8.
- McDaniel, L. R. Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.
- McDonald, Donald. Tax free acquisitions and distributions. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 859-908.)
- Mahon, James J., Jr., editor. Acquiring a corporation with its own earnings. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 82-3.
- Mahon, James J., Jr., editor. Effect of boot in tax-free acquisitions and distributions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89-90.
- Merritt, Robert L. Difficulties in achieving tax-free corporate acquisitions under new regulations. *Journal of taxation*, v. 4, Jan. 1956, p. 2-9.
- Merritt, Robert L. Tax-free corporate acquisitions—the law and the proposed regulations. *Michigan law review*, v. 53, May 1955, p. 911-44. Reprinted.
- Rice, Ralph S. Internal revenue code, section 269; does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.
- Shelton, Thomas O., Jr. What to do about section 269 (old section 128). (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 740-59.)

Actors and entertainers

See Actors and entertainers

Ad valorem

- Martin, James W. Valuation of railroads for ad valorem taxation. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 619-25.
- Shannonhouse, Royal G. Taxation—ad valorem tax on flight equipment of interstate airlines. *North Carolina law review*, v. 33, Feb. 1955, p. 306-11.
- Taylor, William E. Ad valorem taxation; appraisal accounting, controlling, assessment equalization and tax roll preparation adapted to IBM equipment. San Bernardino, Calif., The author (195?). 61p. plus charts and forms.

Administration

- American institute of accountants. Selected readings in tax practice administration, by Max Block, F. D. King, I. H. Krekstein, Paul Mestern, and Paul Fertig. New York, American institute of accountants, c1955. various paging.
- American institute of accountants. Committee on federal taxation. Letter dated April 30, 1956 and replies to questionnaire regarding field administration of the internal revenue service. New York, American institute of accountants, 1956. 15p.
- Barker, Richard B. Internal revenue code of 1954 and state income tax administration. (In National tax association. *Proceedings* . . . 1954. p. 402-10.)
- Bickford, Hugh C. How the audit processes affect a return. (In his *Successful tax practice*. ed. 3. 1956. p. 203-42.)
- Brown, Bradley. Administration of municipal cigarette and gasoline taxes. *Municipal finance*, v. 27, May 1955, p. 149-55.
- CPA's survey reveals flaws in handling of cases by Revenue service personnel. *Journal of taxation*, v. 5, July 1956, p. 38-9.

- Develle, Robert E. Sales tax administration in a large city. *Municipal finance*, v. 28, Feb. 1956, p. 131-6.
- Dwan, Ralph H. Internal revenue code of 1954: legislative and administrative techniques. *Minnesota law review*, v. 39, June 1955, p. 819-35.
- Gessner, Stephen G., Jr. Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 42.)
- Harrington, Russell C. Internal revenue service. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 34-7.
- Hughes, Abner E. Behind the administrative scenes. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 109-20.)
- Kunnick, Daniel. Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 39-41.)
- Martin, James W. Devising and administering municipal gross receipts and business licenses. *Municipal finance*, v. 27, May 1955, p. 134-40.
- Mosteller, L. Karlton. Income taxation: administration procedures. *American bar association journal*, v. 42, Dec. 1956, p. 1119-22.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Property tax and its administration. (In National tax association. *Proceedings* . . . 1954. p. 302-25.)
- Raum, Leonard. Procedural and administrative provisions of the Internal revenue code of 1954—Statute of limitations, filing dates and requirements, etc. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*. p. 95-154.)
- Ross, Aubrey C. Provisions relating to procedure and administration of tax law. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 93-3.)
- Training programs of the Internal revenue service. *Tax executive*, v. 8, Oct. 1955, p. 25-31.
- United States. Joint revenue committee on internal revenue taxation. Internal revenue service—its reorganization and administration. Washington, D.C., Government printing office, 1955. 111p.
- Webster, Paul K. Look at the new look in federal taxation. *Journal of accountancy*, v. 100, Oct. 1955, p. 43-9.
- Weinstein, Jerome L. Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 43-4.)
- Zimmerman, Joseph F. Administration cost of the Syracuse sales tax. *National tax journal*, v. 8, June 1955, p. 226-7.

Admissions

- Smith, Milton A. Admissions taxes on association-sponsored events. *American trade association executives journal*, v. 7, Jan. 1955, p. 33-7.

Advances

See also Taxation, United States—Stockholder advances

Advertising

See Advertising—Taxation

Agriculture

See Agriculture—Taxation

Aliens

- Joseph, Franz Martin and Koppel, Richard U. Estates of aliens. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1803-29.)

TAXATION, UNITED STATES—Aliens—(Continued)

- Joseph, Franz Martin and Koppel, Richard U. Foreign sales. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 303-26.)
- Little, Paul. How to determine when a guaranteed salary is "earned income" to nonresident. *Journal of taxation*, v. 3, July 1955, p. 40-3.
- Mayer, Emilio. Complicated rules govern income taxation of visiting foreign businessmen. *Journal of taxation*, v. 5, Aug. 1956, p. 111-13.
- Phillips, Neil F. Taxation of foreign estates and trusts under Internal revenue code of 1954. *Journal of taxation*, v. 4, Jan. 1956, p. 56-60.
- Rowen, James R. Tax alternatives of a nonresident alien. *Taxes—the tax magazine*, v. 34, July 1956, p. 465-75.
- Schneider, Henry. Aliens and the United States income tax—1956. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 583-612.
- Schneider, Henry. 1954 code limits conduit principle in taxing non-resident-alien trust beneficiary. *Journal of taxation*, v. 2, Jan. 1955, p. 32-3.
- Young, Milton and Propp, Theodore. How aliens are taxed in the United States. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1578-90.)

Alimony

- Hill, William C. Present status of alimony payments. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 31-51.)
- Lagomarcino, Paul D. Divorced husband and the dependency exemption mirage: an outline of the problem and of a statutory corrective procedure. *Tax law review*, v. 12, Nov. 1956, p. 85-95.
- McDonald, Donald. Tax aspects of divorce, separation, alimony and support. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 1-19.
- Mannheimer, Robert E. Tax consequences of divorce decrees. *Iowa law review*, v. 40, Summer 1955, p. 543-71.
- Orin, Richard M. Alimony payments—periodic or installment? *Taxes—the tax magazine*, v. 33, June 1955, p. 414-20.
- Raab, Gordon J. Alimony, child care, exemptions and dependents. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 77-85.)
- Raskin, Edward M. Drafting a property settlement agreement under the 1954 code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 713-32.)
- Rosenfeld, Donald T. Drafting a property settlement agreement under the 1954 Code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 675-712.)

Annuities

See Annuities—Taxation

Artists

See Artists

Assessments

See Taxes—Collection and delinquency

Associations

See Societies, associations, etc.—Taxation

Attorneys' fees

See Lawyers—Taxation
Taxation, United States—Professional fees

Authors

See Authors

Averaging income

Driscoll, Joseph P. Income averaging for individual income-tax purposes. (In United States. Joint

committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 175-85.)

Gordon, Emanuel L. How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

Harrow, Benjamin. Income averaging by loss carry-over and carry-back. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 771-82.)

Steger, Wilbur A. Averaging income for tax purposes: a statistical study. *National tax journal*, v. 9, June 1956, p. 97-114.

Vickrey, William. Averaging, cumulative assessment and retirement income provisions. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 871-6.)

Wikoff, George B. Averaging of back pay for federal income tax purposes. (Comments) *Tulane law review*, v. 30, April 1956, p. 496-500.

Woods, J. B. C. Taxation of extraordinary income. *Taxes—the tax magazine*, v. 33, May 1955, p. 353-69.

Baby sitters

Mahon, James J., Jr., editor. Working daughters are also entitled to "sitter" deduction. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 90.

Bad debts

See also Taxation, United States—Deductions

Bakst, Allan A. Bad debt treatment of stockholders' loans to closely-held corporations. *New York certified public accountant*, v. 25, Jan. 1955, p. 51-9.

Plowman, Jack W. Deductibility of payments by uncompensated guarantors of corporate debts. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 83-92.

Propp, Theodore. What to do about bad debts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 109-34.)

Section 166 (f) of the Internal revenue code: bad debts and confusion guaranteed. *Yale law journal*, v. 65, Dec. 1955, p. 247-61.

Spencer, Charles H. Bad debt deduction of savings and loan associations. *Accounting review*, v. 31, April 1956, p. 263-71.

Werner, Helmut O. How to get deductions for bad debts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 521-36.)

Bankruptcy

See Bankruptcy—Tax problems

Blocked income and blocked currency

Shechet, David. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 590-2.

Weil, Carl. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 593-4.

Bonds

See Bonds

Bonus

See Bonus
Taxation, United States—Compensation for services
Taxation, United States—Employee benefits

Boot provisions

Mahon, James J., Jr., editor. Effect of boot in tax-free acquisitions and distributions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89-90.

Shaw, T. T. Effect of boot in tax-free acquisitions and distributions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 731-40.)

TAXATION, UNITED STATES—(Continued)**Borrowed funds**

Molloy, Robert T. A. Ambiguous tax nature of the various costs of borrowing capital. *Tax law review*, v. 11, May 1956, p. 373-406.

Bunched income

See Taxation, United States—Averaging income

Business interests

McKenney, W. Gibbs. Estate planning for business interests; with special emphasis on redemption of stock. *Trusts and estates*, v. 95, March 1956, p. 212-16.

Business purpose doctrine

See also Reorganizations—Taxation

Hammett, Frank W., and Greene, Richard L. "Business purpose" is emerging as dominant factor in taxation of corporate changes. *Journal of taxation*, v. 5, Oct. 1956, p. 194-8.

Campaign funds

See Political contributions

Cancellation of indebtedness

See Debt

Carry-back and carry-over

See also Taxation, United States, under sub-headings: Gains and losses; Re-funds and credits

Austin, Alice. Renting out a single home as a trade or business for purposes of capital loss carry-over. *Michigan law review*, v. 54, Dec. 1955, p. 292-4.

Bierman, Jacquin D. Corporate distributions and adjustments. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 179-205.)

Bradford, Brenton B. Operating loss carryovers and carrybacks. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 84-92.)

Caldwell, Robert. What can you carry over? *Journal of taxation*, v. 3, Sept. 1955, p. 171.

Cohen, Edwin S., and others. Internal revenue code of 1954: carry-overs and the accumulated earnings tax, by Edwin S. Cohen, Paul A. Phillips, Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Tax law review*, v. 10, March 1955, p. 277-306.

Dryden, Joseph W. How the operating-loss carry-over and carry-back works under the new code. (In Texas society of certified public accountants. *New tax law in action*. 1956. p. 36-46.)

Gardner, Marshall C. Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

Graichen, Raymond E. Net operating loss deduction as applied to corporations. *Taxes—the tax magazine*, v. 33, July 1955, p. 519-25.

Grainger, Edmund C., Jr. New internal revenue code: carryover and carryback of losses after corporate mergers—dividends-in-kind of appreciated property. *Georgetown law journal*, v. 43, Jan. 1955, p. 208-19.

Harrow, Benjamin. Income averaging by loss carry-over and carry-back. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 771-82.)

Holzman, Robert S. Carryovers. (In his *Corporate reorganizations*. ed. 2. c1955. chap. 10.) (In his *Corporate reorganizations*. ed. 2, rev. c1956. chap. 10.)

Kramer, Jay Oren. Carrying forward tax benefits of acquired corporations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 741-55.)

McDaniel, L. R. Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.

Mahon, James J., Jr., editor. Availability of loss carry-overs of acquired companies. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 80.

Mahon, James J., Jr., editor. Can section 381 loss carry-over apply to foreign corporations? (Tax

clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 84, 86.

Mahon, James J., Jr., editor. Inequity in rules governing loss carryovers in mergers? (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 78, 80.

Mahon, James J., Jr., editor. Insurance of loss carry-over by relinquishment of part thereof. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 75.

Mason, Arthur K. Hardship looms for taxpayer carrying back operating loss which includes depletion. *Journal of taxation*, v. 5, Aug. 1956, p. 92-3.

Monaghan, B. A. Corporate organizations, reorganizations, and carryovers. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 47-59.)

Nowak, George J. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*. p. 13-16.)

Phillips, Edwin S. Transfers to controlled corporations and carry forward benefits of acquired corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 65-75.)

Rice, Ralph S. Changes in the net operating loss carry-back, carry-forward, and acquisition of loss corporations. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 433-74.)

Spillane, T. R. Carry-overs under 1954 code. *Bulletin* (Georgia society of certified public accountants), v. 23, Feb. 1956, p. 1, 3-6.

Sugarman, Norman A. Loss carryovers to consolidated returns: a new rule is needed under 1954 code. *Journal of taxation*, v. 4, April 1956, p. 247-8.

Tarleau, Thomas N. Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.

Tarleau, Thomas N. Place of tax loss positions in corporate acquisitions. (In United States, Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 610-20.)

Winton, Sydney C. Loss corporations and carryovers. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 549-55.

Casualty losses

Felt, James H. Tax effects of hurricane losses. *Taxes—the tax magazine*, v. 33, May 1955, p. 327-35.

Ladd, H. F. Casualty losses and federal income taxes. *Price Waterhouse review*, v. 1, Dec. 1956, p. 22-8.

Lowmire, Charles S., Sr. How to obtain deductions for casualty losses, such as from hurricanes and floods. *Journal of taxation*, v. 3, Nov. 1955, p. 275-7.

Neely, Fred T. Your income tax after the storm. *New York certified public accountant*, v. 26, March 1956, p. 157-60.

O'Brien, James F. Casualty losses. *Transcript*, v. 13, Jan. 1956, p. 1, 6-7.

Ryan, William J. Income tax deductions for personal casualty losses. (Editorial notes) *George Washington law review*, v. 24, Oct. 1955, p. 135-45.

Shannon, George F. Casualty losses and their federal income tax benefits. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Sept. 1956, p. 8-13.

United States, Internal revenue service. How the federal income tax applies to losses from hurricanes, floods and other disasters. Washington, D.C., Government printing office, 1956. 9p. (Publication no. 155)

Charitable contributions

See Taxation, United States—Contributions

Charitable organizations

See Charities—Taxation

Foundations—Taxation

Non-profit organizations—Taxation

TAXATION, UNITED STATES—(Continued)**Charitable remainders**

Helms, Irl. Deduction of value of contingent remainder to charity from gross estate. (Notes and comments) *Oklahoma law review*, v. 9, Feb. 1956, p. 96-8.

Claim of right doctrine

Gelfand, Sidney. "Claim of right" doctrine. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 726-42.
 Heffern, James H. Claim-of-right and other tax doctrines are distorting proper accounting. *Journal of taxation*, v. 5, July 1956, p. 20-3.
 Webster, Martin H. Claim of right doctrine: 1954 version. *Tax law review*, v. 10, March 1955, p. 381-402.

Close corporations

See Corporations, Close—Taxation

Closing agreements

Johnston, Robert. How to evaluate the permanence and effect of a closing agreement with the IRS. *Journal of taxation*, v. 2, June 1955, p. 334-9.

Code sections

See also Taxation, United States—under specific section number

Mahon, James J., Jr., editor. Review by code section of previous clinic items. (Tax clinic) *Journal of accountancy*, v. 99, April 1955, p. 77-8.

Collapsible corporations

See Corporations, Collapsible

Common disaster

See also Taxation, United States, under subheadings: Estates and trusts; Husbands and wives

Lauritzen, Christian M. Improvement of probate procedure; simultaneous death—tax and other problems. *Trusts and estates*, v. 94, Oct. 1955, p. 787-95.

Community property

See also Taxation, United States—Husbands and wives

Anderson, Paul E. Marital deduction and equalization under the federal estate and gift taxes between common law and community property states. *Michigan law review*, v. 54, June 1956, p. 1087-1134.

Appelman, Frank B. How gifts and estates are taxed in community property states. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 493-511.)

Berglund, Carl H. Divisions of community property prior to 1948. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 123-4.

Casner, A. James. Concurrent interests including community property. (In his *Estate planning*, ed. 2, 1956, p. 297-319.)

Clark, Robert Emmet. Another community property anomaly. (Notes) *Tax law review*, v. 11, Nov. 1955, p. 76-83.

Gose, John A. Community property—ownership during probate of the state of one spouse for income tax purposes. *Washington bar journal*, v. 30, Feb. 1955, p. 75-6.

Jackson, John Paul. Problems relating to community property. (In Texas society of certified public accountants. *New tax law in action*. c1956, p. 152-79.)

Mann, J. Thomas. Gift and inheritance taxation of community property by common law states. *North Carolina law review*, v. 34, June 1956, p. 564-71.

Tax treatment of income to estate from community property. (Comments) *Stanford law review*, v. 8, March 1956, p. 296-301.

Weingarten, Max. Gift and estate tax consequences of widow's election in community property states. *American bar association journal*, v. 42, Dec. 1956, p. 1163-4.

Compensation for services

See also Annuities

Pensions and benefit plans

Profit sharing

Stock options

Taxation, United States—Employee benefits

Wages, fees, salaries, etc.

Application of Eisner v. Macomber to pro rata stock distributions in payment of salaries: an opportunity for tax manipulation. (Notes) *Yale law journal*, v. 64, May 1955, p. 929-39.

Beck, David. Compensation to employees and their beneficiaries: some income and estate tax consequences. (In Tulane university, *Proceedings of the fourth annual Tulane tax institute* 1955, p. 433-67.)

Beretvas, Andor. Management contracts, expense sharing agreements, and tax planning. *Accounting review*, v. 30, July 1955, p. 519-21.

Blake, Matthew F. Employee and executive compensation arrangements. (In American institute of accountants. *Tax planning in business policy*, c1956, p. 28-38.) (In Northeastern university, *Institute of taxation. Third annual federal tax forum*, September 28-29, 1956.)

Blake, Matthew F. Re-examination of the 1954 revenue code: Compensation through employee benefit plans. *Journal of accountancy*, v. 102, Sept. 1956, p. 40-6.

Bock, Russell S. Tax-saving opportunities in deferred compensation under the new revenue code. *Journal of accountancy*, v. 99, March 1955, p. 39-44.

Bomar, Fleming. Requirements for qualification of plans (compensation problems: pensions and profit-sharing.) (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955, p. 395-407.)

Bonnett, Clarence E., Jr. Compensation planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 26-41.

Bryson, Brady O., and Lefevre, Thomas V. Tax aspects of executives' compensation. New York, Practising law institute, March 1955. 72p. (*Current problems in federal taxation*)

Casey, William J. Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.

Casey, William J. Talking sense about incentives—deferred compensation. *Retail control*, v. 25, Sept. 1956, p. 61-72.

Clarke, Clement J., Jr. Deferred compensation contracts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 442-50.)

Ekman, Sheldon V. Arrangements for deferring compensation other than stock options and pension or profit-sharing plans: contractual arrangements, sale of stock with repurchase agreement, etc. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 1123-41.)

Gunzer, C. Richard. Reasonable executive compensation. Valley Stream, N.Y., Gunzer publications, inc., c1956. 76p.

Holzschuher, Carl. Tax thoughts on deferred compensation plans. *New York certified public accountant*, v. 26, Jan. 1956, p. 41-4.

Horrow, Harry R. Stock options and deferred compensation for executives. *Tax executive*, v. 8, Jan. 1956, p. 84-102.

King, John L. Deferred compensation and other fringe benefits. *Michigan state bar journal*, v. 35, March 1956, p. 69-84.

Lasser, J. K., and Rothschild, V. Henry. Deferred compensation for executives. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 89-102.

Lasser, J. K., tax institute and Cunliffe, John D. Tax saving in deferred pay. (In their J. K. Lasser's treasury of tax saving ideas. c1956, p. 42-6.)

Lawthers, Robert J. Weakness in Casale decision: insolvency could destroy benefit to owner-employee. *Journal of taxation*, v. 5, Dec. 1956, p. 32-4.

Lindquist, John R. Fundamentals of deferred compensation. (Condensed from *Illinois bar journal*, June 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 1-11.

TAXATION, UNITED STATES—Compensation for services—(Continued)

- Long, Roland H. Deferred compensation for executives. *Tennessee law review*, v. 24, April 1956, p. 285-300.
- MacCracken, Richard H., and Walker, Robert H. Executive and employee benefits. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 20-7.)
- MacKay, Hugh M. Deferred compensation contracts revisited. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 101-24.
- Mills, Leslie. Recent developments in the taxation of executive compensation. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 882-90.
- Mintz, Seymour S. Outline of the tax rules, techniques, and implications of spreading compensation. *Journal of taxation*, v. 3, Aug. 1955, p. 66-73. *National public accountant*, v. 6, Jan. 1956, p. 5-10.
- Orrick, Norwood B. Compensation to stockholder-employees. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 405-16.)
- Profit-sharing plans should permit deferment of benefits until after death. *L.R.B. & M. journal, Tax supplement*, v. 1, Dec. 15, 1955, p. 3-4.
- Pugh, Glynn A. Deferred compensation. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Nov. 1955, p. 50-63.
- Rudick, Harry J. Executives' compensation, including stock option arrangements under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 655-734.)
- Rudick, Harry J. Introduction to problems in stock options and deferred compensation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 1047-52.)
- Schreiber, Louis. Tax aspects of employee compensation plans. (In American management association. *Management and taxes*. c1956. p. 61-74.)
- Shearer, Bernard. Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.
- Stanley, Joyce and Kilcullen, Richard. Deferred compensation, etc. (In their *Federal income tax*. ed. 3 (1955). p. 181-201.)
- Sufrin, Oscar J. Tax highlights of deferred compensation for executives. *Accounting seminar*, v. 9, May 1955, p. 24-7.
- Young, Andrew B. Deferred pay plans—qualified and non-qualified plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 457-70.)
- Young, George A. Individual deferred compensation—catalogue of opportunities in “non-qualified” plans. *Trusts and estates*, v. 95, Aug. 1956, p. 705-6.

Compromises

- Mahon, James J., Jr., editor. Compromise of tax liabilities by the commissioner. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 82-3.

Consolidations and mergers

See Consolidations and mergers—Taxation

Constructive receipt

- Zarky, Hilbert P. Problems in constructive receipt and deferral of income. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 53-67.)

Consumption taxes

See also Taxation, United States, under sub-headings: Excise; Sales and use

- Lutz, Harley L. Place and role of consumption taxes in the federal tax structure. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 560-74.)
- Stephenson, E. C. Impact of commodity taxes on retail trade. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 574-94.)

Contemplation of death

- Atlas, Martin. How to meet the problem of contemplation of death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1165-1200.)
- Bowe, William J. Gifts in contemplation of death. *Banking*, v. 48, Oct. 1955, p. 58, 133.
- Foosaner, Samuel J. How to meet the issue of transfer intended to take effect at death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1201-45.)
- Freyburger, Walter D. Gifts of life insurance—“reversionary interest” bugaboo—contemplation of death—present interest. *Trusts and estates*, v. 94, June 1955, p. 476-80.
- Hoxie, David F. Reversionary interest and contemplation of death under 1954 code. (In *1955 Taxation and estate planning symposium*. p. 42-51.)
- Joint tenancy and estate tax avoidance: a widening loophole for transfers in contemplation of death. *Yale law journal*, v. 66, Nov. 1956, p. 142-51.
- Lawthers, Robert J. Reverter or contemplation of death can kill tax advantage given insurance proceeds. *Journal of taxation*, v. 2, Jan. 1955, p. 20-2.
- Van Allen, William K. Gifts in contemplation of death. *Trusts and estates*, v. 95, Feb. 1956, p. 121-2.
- Wright, L. Hart. Transfers of joint property in contemplation of death. *Michigan law review*, v. 55, Nov. 1956, p. 1-26.

Continuing a business

See Continuing a business

Continuity of interest

- Wolder, Victor R. Reorganizations and the continuity of interest rule. *Tax executive*, v. 7, April 1955, p. 71-84.

Contributions

See also Taxation, United States—Political contributions

- Bardes, Philip, and others. Interest, taxes, and charitable contributions. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 6.)
- Bowen, William H. Politicians, beware! *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 671-4.
- Eichenbaum, E. Charles. How a business can get maximum deductions for contributions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 572-8.)
- Haves, Edward R. Tax aspects of charitable giving. *Drake law review*, v. 5, May 1956, p. 85-98.
- Kingsolver, Jack D. Contributions, interest, taxes and medical deductions. (In Denver, University of, and others. *Fifth annual University of Denver tax institute*. . . 1955. p. 66-76.)
- Koch, Alfred P. Treasury's bargain counter: contributions. *Taxes—the tax magazine*, v. 33, April 1955, p. 249-52.
- Kuhns, William G. Tax implications of charitable contributions by corporations. *Journal of taxation*, v. 2, May 1955, p. 258-61.
- Kumler, William L. Contributions and distributions of property in kind to and by corporations. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 938-48. (*University of Chicago—8th annual Federal tax conference*)
- Larke, Alfred G. How corporations aid education. *Dun's review and modern industry*, v. 65, May 1955, p. 47-8, 52.
- McClure, James J., Jr. Living trusts for charity. *Illinois bar journal*, v. 44, Oct. 1955, p. 140-5.
- Mallory, Frank L. Charitable gifts in estate planning. *Trusts and estates*, v. 94, May 1955, p. 434-6.
- Moser, Richard G. Charitable gifts to foundations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955. p. 223-32.)
- Polisher, Edward N. How to handle charitable contributions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 1392-1409.)
- Rockefeller, R. L. How to get maximum benefits from gifts and bequests to charity. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 447-91.)

TAXATION, UNITED STATES—Contributions— (Continued)

United States. Treasury department. Internal revenue service. Cumulative list—organizations described in section 170(c) of the Internal revenue code of 1954. Revised to October 31, 1954. Washington, D.C., Government printing office, 1955. 401p. (IRS publication no. 78)

Wormser, Rene A. Gifts to charity can actually put money in your pocket, if you're rich enough. *Journal of taxation*, v. 4, April 1956, p. 211-12.

Controlled companies

Cooper, Walter A., and Prerau, Sydney. How to handle transactions by controlled business groups. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 687-95.)

Davis, Carle E. Multiple corporations. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

Knapp, Russell S., and Repetti, Peter J. Problems in distribution of stock and securities of a controlled corporation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 787-813.)

Lowrimore, Charles S., Sr. How to minimize taxes on transfers to controlled corporations under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 66-74.

Mintz, Seymour S. How to handle sales between controlled companies or other related taxpayers to avoid loss disallowance. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 663-86.)

Pennish, John S., and Johnson, Malcolm. Rental and royalty arrangements among controlled taxpayers. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 696-706.)

Conversions

Chamberlain, Harold A. Federal taxation of the proceeds from involuntary conversions of property. *Arkansas law review and bar association journal*, v. 10, Winter 1955-56, p. 120-9.

Greisman, Bernard H. How to treat involuntary conversions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 624-33.)

Cooperatives

See Cooperatives—Taxation

Coordination

See Taxation, United States—Intergovernmental

Copyrights

See Patents, copyrights, etc.

Corporate distributions

See also Dividends

Taxation, United States—Undistributed profits

Application of Eisner v. Macomber to pro rata stock distributions in payment of salaries: an opportunity for tax manipulation. (Notes) *Yale law journal*, v. 64, May 1955, p. 929-39.

Asbill, Mac, Jr. Taxation to shareholders of corporate distributions under the Internal revenue code of 1954. *Georgia bar journal*, v. 17, May 1955, p. 427-41.

Association of the bar of the City of New York. Committee on taxation. Bar association explains weak spots in corporate sections of 1954 code. *Journal of taxation*, v. 2, June 1955, p. 322-33.

Ayers, Allan F., Jr. Taxable distributions (other than in liquidations or reorganizations). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 633-46.)

Beauregard, Henry G. Distributions in liquidation as dividends in the foreign affiliate tax credit of the 1954 code. *Virginia law review*, v. 41, Oct. 1955, p. 731-58.

Bierman, Jacquin D. Corporate distributions and adjustments. (In Lasser, J. K., and Lasser, J. K., tax institute, ed. *Encyclopedia of tax procedures*. 1956. p. 179-205.)

Bittker, Boris I. Stock dividends, distributions in kind, redemptions and liquidations under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 349-407.)

Boland, John J. Federal tax problems relating to corporate organizations and reorganizations, liquidations and distributions. *Tax executive*, v. 8, Jan. 1956, p. 70-83.

Boughner, Jackson L., editor. Tax consequences of corporate organization and distributions; a department. See issues of *Journal of taxation* beginning with January 1955.

Chommie, John C. Section 346(a)(2): the contraction theory. *Tax law review*, v. 11, May 1956, p. 407-30.

Clinic on tax planning in connection with liquidations, distributions and reorganizations of a corporation. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 167-223.)

Cohen, Edwin S., and others. Internal revenue code of 1954; corporate distributions, organizations and reorganizations by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

Commerce clearing house, inc. Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.

Danzig, Aaron L., and Dean, Stephen T. Something new under the "C." *Iowa law review*, v. 41, Spring 1956, p. 387-413.

Esenoff, Carl M. Corporate distributions. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 28-40.)

Fitts, E. Grant. Corporate distributions and adjustments. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 60-76.)

Graham, Robert F. Corporate distributions of property in kind. *Illinois bar journal*, v. 45, Sept. 1956, p. 8-16.

Grainger, Edmund C., Jr. New internal revenue code: carry-over and carry-back of losses after corporate mergers—dividends-in-kind of appreciated property. *Georgetown law journal*, v. 43, Jan. 1955, p. 208-19.

Hacker, Warren E. Corporate distributions, liquidations and related problems. *Ohio bar*, v. 28, July 25, 1955, p. 749-59, 762-5.

Holzman, Robert S. Distributions by corporations—effects on recipients; effects on distributing corporations. (In his *Corporate reorganizations*. ed. 2. c1955. chaps. 4 and 5.) (In his *Corporate reorganizations*. ed. 2, rev. c1956. chaps. 4 and 5)

Holzman, Robert S. Tax on accumulated earnings. New York, Ronald press co., c1956. 136p.

Kaufman, Charles L. Distributions in redemption of stock. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 822-38.)

Knapp, Russell S., and Repetti, Peter J. Problems in distribution of stock and securities of a controlled corporation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 787-813.)

Kumler, William L. Contributions and distributions of property in kind to and by corporations. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 938-48. (University of Chicago—8th annual Federal tax conference)

Kumler, William L. Corporate distributions of stock: a bird's-eye view of the new code provisions. *American bar association journal*, v. 41, Jan. 1955, p. 29-33.

Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.

McDonald, Donald. Tax free acquisitions and distributions. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 859-908.)

Mahon, James J., Jr., editor. Effect of boot in tax-free acquisitions and distributions. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89-90.

TAXATION, UNITED STATES—Corporate distributions—(Continued)

- Mahon, James J., Jr., editor. Liquidating distribution in lieu of ordinary dividend. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 77-8.
- Martin, J. A. Corporate distributions and adjustments relating to oil companies (Subchapter C). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955, p. 391-439.)
- Matthews, Wright. Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 880-5.
- Miller, Merle H. Internal revenue code of 1954—corporate distributions and liquidations. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 513-30.)
- Moss, Arthur H. How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.
- Palmer, John L. Gaps in the code filled by new regulations covering distributions to stockholders. *Journal of taxation*, v. 4, May 1956, p. 268-9.
- Pennell, John S. Divisive reorganizations and corporate contractions. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 924-38. (University of Chicago—8th annual Federal tax conference)
- Redemptions and partial liquidations under the 1954 Internal revenue code: the dividend equivalence test. (Notes) *University of Pennsylvania law review*, v. 103, May 1955, p. 936-65.
- Reiling, Herman T. Law of income taxation and corporate distributions. *Notre Dame lawyer*, v. 31, March 1956, p. 147-89.
- Repp, G. David. Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 52-4.)
- Rubin, Raymond. Tax consequences of distributions in kind since Godley, Hirshon, and 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 7-15.
- Seidman, P. K. Corporate distributions and adjustments. *Mississippi certified public accountant*, v. 8, Spring 1955, p. 14-18.
- Shaw, T. T. Corporate distributions, liquidations and reorganizations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954, c1955, p. 79-94.) (In Georgia, University of, and others. *1954 estate planning and taxation institute*, p. 117-34.)
- Shaw, T. T. Emerging picture of corporate distributions and liquidations under the new code. (In Texas society of certified public accountants. *New tax law in action*, c1956, p. 17-35.)
- Shillady, Robert A. Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 55-6.)
- Slade, Chester B. Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 46-51.)
- Stanley, Joyce and Kilcullen, Richard. Corporate distributions and adjustments. (In their *Federal income tax*, ed. 3 (1955), p. 109-80.)
- Swados, Robert O. Tax-free acquisitions and distributions under the 1954 code; split-ups, split-offs and spin-offs. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 76-101.)
- Whittlesey, Willis S., Jr. Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 45.)
- Windhorst, George W., Jr. Stock redemptions and constructive ownership problems. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 917-23. (University of Chicago—8th annual Federal tax conference)
- Wren, Harold G. Income taxation of corporate distributions under the Internal revenue code of 1954. *California law review*, v. 43, May 1955, p. 268-94.

Corporations

See also Business—Form of organization

- Corporations, Close—Taxation
- Corporations, Collapsible
- Corporations, Foreign
- Taxation, United States, under sub-headings: Income — Corporate; This incorporations
- Atlas, Martin. Internal revenue code of 1954—miscellaneous corporate problems. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 169-200.)
- Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors. Montgomery's federal taxes, ed. 36. New York, Ronald press co., 1955, various paging.
- Boland, John J. Federal tax problems relating to corporate organizations and reorganizations, liquidations and distributions. *Tax executive*, v. 8, Jan. 1956, p. 70-83.
- Boughner, Jackson L. Tax problems in forming a corporation. (Condensed from *Chicago bar record*, May 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 1-10.
- Boughner, Jackson L., editor. Tax consequences of corporate organization and distributions; a department. See issues of *Journal of taxation* beginning with January 1955.
- Boyer, Frank H. Federal taxes and the formation and dissolution of corporations. *Michigan state bar journal*, v. 35, March 1956, p. 29-38.
- Brabson, George D. When a business body will be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 3-26.)
- Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of, School of law. *Tax institute* . . . major tax problems of 1955, p. 281-310.)
- Bureau of national affairs, inc. Daily report for executives; Special supplement no. 7, IRS income tax regulations under secs. 1-38, 116 of 1954 Internal revenue code: tax on individuals and corporations (official text). Washington, D.C., Bureau of national affairs, inc. 17p. (No. 24, February 3, 1956)
- Cavanaugh, Frank M. Other changes affecting corporations. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954, c1955, p. 95-107.)
- Costelloe, John F. Incorporation of the unincorporated enterprise. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 685-92.)
- DePodwin, Horace J. Discharging business tax liabilities; with a foreword by Carl S. Shoup. New Brunswick, N.J., Rutgers university press, 1956. 167p.
- Emerson, Leland H. Operational tax choices. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 106-16.)
- Good, Roy S. Precautions to be taken in filing corporate pay-as-you-go income-tax return. *Journal of taxation*, v. 3, Sept. 1955, p. 130-41.
- Gornick, Alan L. Instituting tax planning and controls in corporations. (In Tulane university. *1956 Tulane tax institute*, c1956, p. 700-25.)
- Hammett, Frank W., and Greene, Richard L. "Business purpose" is emerging as dominant factor in taxation of corporate changes. *Journal of taxation*, v. 5, Oct. 1956, p. 194-8.
- Harmon, A. Stanley. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 23-7.)
- Jensen, Wallace M. Elections to be taxed as a corporation or as an unincorporated business. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 1029-54.)
- Jones, Harry Lamar. New Code extensions and limitations on use of corporations to save income taxes. (In Texas society of certified public accountants. *New tax law in action*, c1956, p. 1-16.)
- Kaufman, Paul. Problems of business taxpayers. (In Connecticut society of certified public accountants.

TAXATION, UNITED STATES—Corporations— (Continued)

- Tax forum—outline of panel discussions on 1954 revenue act . . . 1954.* p. 17-18.)
- Kumler, William L. Corporate organizations and reorganizations. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955.* p. 311-48.)
- Lanigar, Mary E. Doing business as a corporation, partnership, joint venture, etc. (In American institute of accountants. *Tax planning in business policy.* c1956. p. 98-108.)
- Lanigar, Mary E. Doing business as partnership or corporation. *Journal of accountancy*, v. 99, May 1955, p. 48-53.
- Lasser, Miles L. Taxable years of partnerships and partners—partnership agreements—unincorporated enterprises taxed as corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation.* p. 123-40.)
- Lees, Charles R. Tax accounting problems of a partnership expanding and incorporating its business. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955.* p. 82-9.)
- McNaughton, John T. To be taxed as a corporation. *Taxes—the tax magazine*, v. 33, April 1955, p. 253-7.
- Mahon, James J., Jr., editor. Hidden penalty for underpaying corporate tax. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89-90.
- Monaghan, B. A. Corporate organizations, reorganizations, and carryovers. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954.* p. 47-59.)
- Moore, Carl L. Should your business be taxed as a corporation? *Taxes—the tax magazine*, v. 33, April 1955, p. 258-64.
- Newport, Frederick R. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954.* p. 19-22.)
- Nowak, George J. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954.* p. 13-16.)
- Peavy, Waymon G. Re-examination of the 1954 Internal revenue code: Corporate organizations and reorganizations. *Journal of accountancy*, v. 102, Aug. 1956, p. 35-40.
- Pennell, John S. Provisions governing corporations. *University of Illinois law forum*, v. 1955, Fall 1955, p. 436-88.
- Phillips, Paul A. Collapsible partnership device and partnership distributions (other than problems in definition and scope of the terms "substantially appreciated inventory" and "unrealized receivables.") (In New York university. *Institute on federal taxation (fourteenth annual institute).* 1956. p. 1007-46.)
- Prentice-Hall, Inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1956. New York, Prentice-Hall, Inc., c1955. 64p.
- Prentice-Hall, Inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, Inc., c1956. 60p.
- Prosnitz, Ludwig B. Corporate organization and operation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures.* 1956. p. 27-37.)
- Research institute of America, inc. How to prepare business '54 tax returns. New York, Research institute of America, inc., c1955. 48p.
- Research institute of America, inc. How to prepare business '55 tax returns. New York, Research institute of America, inc., c1956. 68p.
- Richardson, Baxter K. Pitfall in tax-free incorporation. (Condensed from *Journal of the State bar of California*, May-June 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 45-7.
- Richardson, Baxter K. Sale of corporation with substantial earned surplus. (Condensed from *Journal of the State bar of California*) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 20-2.
- Richmond, David W. How to divide a corporate business. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956.* p. 493-517.)
- Silverstein, Leonard L. Impact of federal income taxes upon corporate and intercorporate financial rearrangements. (In United States. Joint committees on the economic report. *Federal tax policy for economic growth and stability.* 1955. p. 620-32.)
- Smith, George A. Taxation of corporations under the 1954 act. (In Georgia, University of, and others. *1954 estate planning and taxation institute.* p. 30-41.)
- Spencer, Robert L. Some problems encountered in incorporating the corporation. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955.* p. 90-9.)
- Surrey, Stanley S., and Warren, William C. Corporations and security holders. (In their *Federal income taxation—cases and materials.* 1955 ed. p. 988-1254.)
- Tarleau, Thomas N. Place of tax loss positions in corporate acquisitions. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability.* 1955. p. 610-20.)
- Tax considerations in switching from a partnership to a corporation. *Journal of taxation*, v. 4, Jan. 1956, p. 46-50.
- United States. Internal revenue service. Tax guide for small business 1956; individuals, corporations, partnerships—income, excise, and employment taxes. Washington, D.C., Government printing office, 1956. 128p.
- Van Gorkom, J. W. General comparison of the corporate and partnership forms of operating a business. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955.* p. 84-9.)
- Wallace, Martin W. Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures.* 1956. p. 228-34.)
- Warren, William C. 1954 Internal revenue code—one year later; a review of provisions affecting corporations. *Tax executive*, v. 8, Jan. 1956, p. 32-56.
- Whitted, J. C. Tax elusiveness of corporate identity. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 613-18.
- Young, Andrew B. Problems in organizing and capitalizing new organizations. (In New York university. *Institute on federal taxation (fourteenth annual institute).* 1956. p. 613-32.)

Covenants not to compete See Competition

Credits See Taxation, United States—Refunds and credits

Damages

- Gorman, Doris B. Consideration of tax aspects in awarding damages for personal injuries. *Vanderbilt law review*, v. 9, April 1956, p. 543-50.
- Taxability of punitive damages: Glass cuts Macomber strait-jacket. (Condensed from *Southwestern law journal*, Summer 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 53-60.

Death benefits

See Taxation, United States—Employee benefits

Death taxes

- Dean, Stephen T., and Leake, John B. How to redeem stock under section 303 to pay death taxes plus funeral and administration expenses. (In Lasser, J. K., tax institute, ed. *Estate tax techniques.* 1955. p. 1509-29.)
- Garland, Joseph D., and Garrity, James L. Federal death tax and how to live with it. *St. John's law review*, v. 30, Dec. 1955, p. 1-34.
- Harriss, C. Lowell. Sources of injustice in death taxation. *National tax journal*, v. 7, Dec. 1954, p. 289-308.
- Joseph, Franz Martin. Death tax treaties: a comparison of basic provisions. (In New York uni-

TAXATION, UNITED STATES—Death taxes—
(Continued)

- versity. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 343-72.)
- Randall, C. Walter, Jr., and David, Edward M. Income tax problems in the year of death. *Practical lawyer*, v. 2, Feb. 1956, p. 13-22.
- Debentures**
Schorr, Leopold. What is a debenture for stamp tax purposes? (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 847-57.)
- Deductions**
See also Depreciation, depletion and obsolescence
Emergency facilities—Taxation
Taxation, United States, under particular kind of deduction, e.g.,
Bad debts
Bardes, Philip, and others. Expenses, losses, and miscellaneous deductions. (In *Montgomery's federal taxes*, ed. 36. 1955. Part 7.)
Bellanca, Alfonso C. Significant developments in business deduction provisions of the new code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 1-16.)
Breen, Robert P. Deductions from adjusted gross income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 25-7.
Brown, Roy G. Changes in deductions under the 1954 code. *Taxes—the tax magazine*, v. 33, June 1955, p. 445-9.
Childree, Lewie F. Income tax changes pertaining to deductions from the income of individuals. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 9-15.)
Clohosey, Addison B. Business deductions under the 1954 internal revenue code. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 72-8.)
Dane, John, Jr. Simplified method of computing the deduction for federal income taxes. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Nov. 1956, p. 39-40, 48-9.
Dendy, Thomas H. How to get greatest individual deductions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1462-80.)
Green, Thomas J. Timing income and deductions for the right years. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 1-11.)
Hurst, Kenneth. Re-examination of the 1954 code: Some tax aspects of other deductions. *Journal of accountancy*, v. 102, Dec. 1956, p. 48-52.
Illinois society of certified public accountants. Committee on taxation. Deductibility of accruals in connection with work performed on government contracts. *Illinois certified public accountant*, v. 18, Summer 1956, p. 25-33; v. 19, Autumn 1956, p. 38-47.
Kingsolver, Jack D. Contributions, interest, taxes and medical deductions. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 66-76.)
Krystal, Sidney D. Deductions—estate tax or income tax? *Trusts and estates*, v. 94, June 1955, p. 489-92.
Lempert, Arthur J. Who can deduct a business expense? (Notes) *Tax law review*, v. 11, May 1956, p. 433-44.
Mahon, James J., Jr., editor. Double deduction challenged in proposed regulations. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 79.
Mahon, James J., Jr., editor. Liability for negligence in failing to claim deduction? (Tax clinic) *Journal of accountancy*, v. 101, Feb. 1956, p. 85.
Parker, Allan J. Deductions and credits. New York, Practising law institute, March 1955. 108p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
PLOWMAN, Jack W. Deductibility of payments by uncompensated guarantors of corporate debts. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 83-92.

- Prentice-Hall, inc. Directory of tax deductions under the new tax rules; concise explanation and simplified round-up of major tax benefits in the Internal revenue code of 1954. Englewood Cliffs, N.J., Prentice-Hall, inc., c1954. 48p.
- Stanley, Joyce and Kilcullen, Richard. Deductions for individuals and corporations. (In their *Federal income tax*, ed. 3 (1955). p. 51-108.)
- Surrey, Stanley S., and Warren, William C. Deductions. (In their *Federal income taxation—cases and materials*. 1955 ed. p. 196-364.)
- Tornborgh, Bert V. Some deduction changes in current tax law. *National real estate and building journal*, v. 57, Feb. 1956, p. 16-17, 37.
- Webster, Martin H. New revenue code: personal exemptions and deductions. *American bar association journal*, v. 41, March 1955, p. 233-7.
- Zarini, Charles A. Explanation of certain personal and non-business deductions under Internal revenue code of 1954. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 59-71.)
- Deferred compensation**
See Taxation, United States—Compensation for services
- Deferred payments**
See Installments—Taxation
- Dentists**
See Dentists—Taxation
- Depreciation and depletion allowances**
See Depreciation, depletion and obsolescence
- "Different taxable years"**
Greenberger, Maurice H. Death of a beneficiary—"different taxable years" rule. *Trusts and estates*, v. 94, Sept. 1955, p. 704-6.
- Disability benefits**
See Taxation, United States—Employee benefits
- Dividends**
See Dividends
Taxation, United States—Corporate distributions
- Division of business**
See also Liquidations and receiverships — Taxation
Reorganizations—Taxation
Spin-offs, split-offs and split-ups
Lyons, Marvin. Some problems in corporate separations under the 1954 code. *Tax law review*, v. 12, Nov. 1956, p. 15-32.
Pennell, John S. Divisive reorganizations and corporate contractions. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 924-38. (*University of Chicago—8th annual Federal tax conference*)
Richmond, David. How to divide a corporate business. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 493-517.)
Sams, Francis W. 1954 revenue code: some corporate division problems. *American bar association journal*, v. 42, Oct. 1956, p. 946-8, 980.
- Divorce settlements**
See also Taxation, United States—Alimony
Durbin, Winfield T. Tax considerations in marriage, separation, and divorce settlements. *University of Illinois law forum*, v. 1955, Fall 1955, p. 489-532.
Gornick, Alan L. How divorce and separation affect estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 67-100.)
Gornick, Alan L. How to make arrangements before and after a separation or divorce. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1324-54.)
Hudson, John M. Marital settlements—tax treatment and tax planning. *Michigan state bar journal*, v. 35, March 1956, p. 56-68.
Kutz, I. Henry. Inter-vivos marital dispositions (income, estate and gift tax problems of prenuptial, separation and divorce property settlements). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 431-46.)

TAXATION, UNITED STATES—Divorce settlements—(Continued)

- Lewis, James B. Trusts in divorce settlements. *Trusts and estates*, v. 95, Oct. 1956, p. 884-92.
- McDonald, Donald. Tax aspects of divorce, separation, alimony and support. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 1-19.
- Mannheimer, Robert E. Tax consequences of divorce decrees. *Iowa law review*, v. 40, Summer 1955, p. 543-71.
- Mechem, Frank L. What price divorce? Section 71 of the 1954 code. *American bar association journal*, v. 41, Sept. 1955, p. 820-2.
- Murphy, Joseph H. Tax problems in divorce. (Condensed from *Practical lawyer*, March 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 11-17.
- Price, Francis, Jr. Gift tax considerations in divorce settlements depend on section 2516. *Journal of taxation*, v. 3, Dec. 1955, p. 367-9.
- Raskin, Edward M. Drafting a property settlement agreement under the 1954 code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 713-32.)
- Rosenfeld, Donald T. Drafting a property settlement agreement under the 1954 code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 675-712.)
- Taylor, Samuel. Effect of property settlements incident to divorce. (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955. p. 305-25.)
- Wiles, Darrell D. 1954 Internal revenue code: tax problems in connection with divorces. *American bar association journal*, v. 42, June 1956, p. 528-32.

Doctrine of equitable conversion

- Sager, William H. Application of doctrine of equitable conversion to inheritance taxation. *Trusts and estates*, v. 95, Feb. 1956, p. 120-1.

Double

See also Taxation, United States, under subheadings: Intergovernmental; Interstate commerce

- Fisher, Glenn W. Toward a theory of personal income tax jurisdiction. *Taxes—the tax magazine*, v. 33, May 1955, p. 373-81.

Dower rights

See Taxation, United States—Husbands and wives

Effect on business

- Break, George F. Effects on capital expenditures of a shift from money to real income for tax purposes. *National tax journal*, v. 9, March 1956, p. 14-26.
- Clendenin, John C. Effect of corporate income taxes on corporate earnings. *Taxes—the tax magazine*, v. 34, June 1956, p. 391-8.
- Cohen, A. H. Impact of the new revenue code upon accounting. *Accounting review*, v. 31, April 1956, p. 206-16.
- Colavecchio, Jean. Influence of federal taxation on accounting techniques. *Woman C.P.A.*, v. 18, June 1956, p. 6-9, 12.
- Collado, Emilio G. Effect of United States taxation on the amount of private investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 725-34.)
- Ebasco services incorporated. Effect of liberalized methods of depreciation under the Internal revenue code of 1954 on the electric and gas utility industries. New York, Ebasco services incorporated, August 1954. 47p.
- Edmonds, William J. Effect on business decisions of changes in tax depreciation policy. *National tax journal*, v. 8, March 1955, p. 99-113.
- Freter, Paul L. How 1954 code changes effect of corporate reorganization on security holders. *Journal of taxation*, v. 2, Jan. 1955, p. 37-9.
- Goedert, John Philip. New income tax law and its effect on industry. *Robert Morris associates bulletin*, v. 38, Oct. 1955, p. 40-51.
- Harriss, C. Lowell. Role of taxation in a free en-

terprise system. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 81-91.)

- Keith, E. Gordon. Economic impact of the corporation income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 658-68.)
- Kobak, James B. What does the new tax law offer business? *Advertising agency and advertising and selling*, v. 47, Oct. 4, 1954, p. 76, 108.
- Leggett, Herbert A. Effect of the corporate income tax on corporate financing. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 607-10.)
- Lintner, John. Effects of a shifted corporate income tax on real investment. *National tax journal*, v. 8, Sept. 1955, p. 229-51.
- McDonald, Roderick F. Objective look at effects of income taxes on financing small business. *Accounting review*, v. 30, Oct. 1955, p. 623-33.
- Miller, Merton H., and Shelton, John P. Effects of a shifted corporate income tax on capital structure. *National tax journal*, v. 8, Sept. 1955, p. 252-9.
- Railroad tax problems. (In National tax association. *Proceedings* . . . 1954. p. 75-106.)
- Rudick, Harry J. Effect of the corporate income tax on management policies. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 632-49.) *Howard law journal*, v. 2, June 1956, p. 232-53.
- Shelton, John P. Tax incentive for stabilizing business investment. *National tax journal*, v. 9, Sept. 1956, p. 232-46.
- Silverstein, Leonard L. Impact of federal income taxes upon corporate and intercorporate financial rearrangements. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 620-32.)
- Taylor, W. Bayard. Overall impact of the corporate income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 649-58.)

Elections

- Holzman, Robert S. Formalities and elections. (In his *Corporate reorganizations*, ed. 2. c1955. chap. 13.) (In his *Corporate reorganizations*. ed. 2, rev. c1956. chap. 13.)
- Templin, Mervin E., and Caldwell, John E. Options and elections under the 1954 internal revenue code. *Oklahoma law review*, v. 8, May 1955, p. 203-12.

Employee benefits

See also Fringe benefits
Pensions and benefit plans—Taxation
Profit sharing

- Beck, David. Compensation to employees and their beneficiaries: some income and estate tax consequences. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 433-67.)
- Beck, David. Family benefits and family security: employee death payments. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 471-98.)
- Bilder, Lawrence. Death benefits paid under an express contract. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 529-31.
- Blake, Matthew F. Employee and executive compensation arrangements. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)
- Blake, Matthew F. Re-examination of the 1954 revenue code: Compensation through employee benefit plans. *Journal of accountancy*, v. 102, Sept. 1956, p. 40-6.
- Cardon, John A. Pension regulations extend code; final rules on pension, profit sharing and stock bonus plans analyzed. *Trusts and estates*, v. 95, Nov. 1956, p. 996-9.
- Casey, William J. Use of company stock in employee benefit plans. (In New York university.

TAXATION, UNITED STATES—Employee benefits
(Continued)

- Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1301-16.)
- Casner, A. James. Employee benefits, income in respect of decedents, and social security benefits. (In his *Estate planning*. ed. 2. 1956. p. 265-96.)
- Costelloe, John F. Tax benefits of employees. (In *Tulane university. 1956 Tulane tax institute*. c1956. p. 726-51.)
- Firmin, Peter A. Accident and sickness benefits under the 1954 code. *Tax executive*, v. 7, July 1955, p. 49-59.
- Floyd, Joe S., Jr. Tax problems of the retired taxpayer. *Taxes—the tax magazine*, v. 34, March 1956, p. 187-90.
- Freyburger, Walter D. How proposed regulations affect taxation of insurance transfers and death benefits. *Journal of taxation*, v. 5, July 1956, p. 44-6.
- Goldstein, Meyer M. Some hints on estate planning for employees and executives. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1331-40.)
- Gordon, Emanuel L. Health and welfare plans—other fringe benefits. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 521-32.)
- Gratuitous payments to widow by employer of deceased husband. (Note) *New York university law review*, v. 31, Feb. 1956, p. 384-90.
- Hughes, Abner E. Miscellaneous changes under the Revenue act of 1954—head of household; business expenses of outside salesmen; retirement income credit. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 135-46.)
- Keaton, Homer W. Advising clients how to arrange employee benefits with tax benefit. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 61-71.)
- Lasser, J. K., tax institute and Cunnion, John D. Company benefits. (In their J. K. Lasser's treasury of tax saving ideas. c1956. p. 53-60.)
- MacCracken, Richard H., and Walker, Robert H. Executive and employee benefits. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 20-7.)
- Miller, Middleton. Insurance, annuities and other employee benefits from the executive's point of view. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 964-72. (University of Chicago—8th annual Federal tax conference)
- Richardson, Baxter. Tax status of corporate payments to officers' widows. (Condensed from the *Journal of the State bar of California*, Jan.-Feb. 1956) *Monthly digest of tax articles*, v. 6, March 1956, p. 55-8.
- Schreiber, Louis. Tax aspects of employee compensation plans. (In American management association. *Management and taxes*. c1956. p. 61-74.)
- Seligman, Joseph L., Jr. Taxation of employee benefit plans. *Trusts and estates*, v. 95, Sept. 1956, p. 791-6.
- Slade, Tom B. Brief introduction to qualified pension and profit sharing plans. *Georgia bar journal*, v. 18, Aug. 1955, p. 15-29.
- Yohlin, Harry. Employer payments to the widow of a deceased employee. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 87-96.
- Young, Milton. Salary continuance after death to beneficiary of employee; a quick look at a hypothetical situation. (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 42-50.)

Entertainers

See Actors and entertainers

Entertainment expenses

- American medical association. Business entertainment expenses. (In its *Federal income tax liability of physicians*. c1955. p. 13-17.)
- McDonald, Robert J. Travel and entertainment expenses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 451-64.)

- Perkins, John S. Recommendations for preventing disallowance of expenses for travel and entertainment. *Journal of taxation*, v. 4, Jan. 1956, p. 10-14.
- Perkins, John S. Travel and entertainment expenses. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 51-60.)
- Prentice-Hall, inc. How to get maximum deductions for travel and entertainment expenses. New York, Prentice-Hall, inc., March 5, 1956. 16p. (*Accountant's weekly report*)
- Prentice-Hall, inc. How to handle travel and entertainment expenses under the new tax law. Englewood Cliffs, N.J., Prentice-Hall, inc., March 26, 1955. 16p.
- Schlosser, Jack. Travel and entertainment expense. *New York certified public accountant*, v. 26, Dec. 1956, p. 719-23.

Estates and trusts

See also Estate planning

Executors and trustees

- Abernathy, W. Lane. Is it income or principal? *Trusts and estates*, v. 95, May 1956, p. 412-14.
- American bankers association. Tax phases of the fund. (In its *Common trust funds*. ed. 3. c1956. p. 69-76.)
- Anderson, Paul E. Marital deduction and equalization under the federal estate and gift taxes between common law and community property states. *Michigan law review*, v. 54, June 1956, p. 1087-1134.
- Appleman, Frank B. How gifts and estates are taxed in community property states. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 493-511.)
- Atlas, Martin. Estate and gift taxes. (In his *Tax aspects of real estate transactions*. c1955. p. 181-91.)
- Baker, R. L. Income of estates, trusts and beneficiaries. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 93-105.)
- Baldinger, Milton I. New case finds beneficiary of life insurance free of transferee liability. *Journal of taxation*, v. 3, Aug. 1955, p. 94-5.
- Beck, David. Compensation to employees and their beneficiaries: some income and estate tax consequences. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 433-67.)
- Berger, Theodore. Taxation of capital gains realized by trusts. (Notes) *Tax law review*, v. 12, Nov. 1956, p. 99-109.
- Bilder, Lawrence. Death benefits paid under an express contract. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 529-31.
- Bittker, Boris I. Estate and gift taxation under the 1954 code: the principal changes. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 140-56.)
- Bittker, Boris I. New code alters estate and gift transfer provisions without coordinating rules. *Journal of taxation*, v. 4, April 1956, p. 194-203.
- Bittker, Boris I. Recommendations for revision of federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 864-70.)
- Bowe, William J. Common income and estate tax traps in the draftsmanship of wills under the '54 code. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 268-78.
- Bowe, William J. Short term trusts. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 108-15.)
- Bowe, William J. Tax planning for estates. 1955 revision. Nashville, Tenn., Vanderbilt university press, 1955. 98p.
- Bowe, William J. Trusts to save estate taxes; flexibility and centralized management overcome problems otherwise encountered. *Banking*, v. 49, Dec. 1956, p. 76, 78-9.
- Bronston, Byron E. Income tax returns by an executor. *National public accountant*, v. 5, March 1955, p. 19-25.

TAXATION, UNITED STATES—Estates and trusts —(Continued)

- Browne, Kingsbury, Jr. Five-year throwback and separate share rules—utilization by the trust draftsman. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 463-77.)
- Caplin, Mortimer. Trusts for minors. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 361-91.)
- Casey, Laurence F. New rules re distributable net income, "simple" and "complex" trusts; allocation of deductions and expenses. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 447-62.)
- Casey, William J. Estate planning by the donor: perpetuating control; provision for family. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 131-41.)
- Casey, William J. Income planning for estates and trusts. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 1-8.)
- Casner, A. James. Estate planning; cases, statutes, text and other materials. ed. 2. Boston, Mass., Little, Brown and co., 1956. 1137p.
- Casner, A. James. Property disposition under the federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 847-55.)
- Chirelstein, Marvin and Shieber, Benjamin M. Property previously taxed under the Revenue act of 1954. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 773-7.
- Commerce clearing house, inc. Corporation 1955 filled-in tax return forms for 1954 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1957 filled-in tax return forms for 1956 income. Chicago, Ill., Commerce clearing house, inc., c1956. 56p.
- Commerce clearing house, inc. Federal estate and gift taxes explained—including estate planning. 1956 ed. Chicago, Ill., Commerce clearing house, inc., c1956. 288p.
- Commerce clearing house, inc. Income, estate and gift tax provisions Internal revenue code of 1954 as amended to November 15, 1955. Chicago, Ill., Commerce clearing house, inc., c1955. 640p.
- Conley, Elmo H. How to prepare an estate tax return. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2111-35.)
- Craven, George. Proposed regulations on taxation of estate and trust income. *Trusts and estates*, v. 95, June 1956, p. 505-7.
- Daubenspeck, James C. Some drafting problems relating to wills and trusts under the 1954 revenue act. *Monthly digest of tax articles*, v. 5, April 1955, p. 32-8.
- Drexler, Stanley L. Estate, trust, and decedent income. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 125-39.)
- Dumas, Lawrence, Jr. Indian giver is still subject to tax, or Clifford trusts under 1954 code. *Journal of taxation*, v. 2, April 1955, p. 198-206.
- Egger, Roscoe L., Jr. Liquidation and valuation of business interests in estates. *Trusts and estates*, v. 95, Feb. 1956, p. 104-7.
- Eisenstein, Louis. Rise and decline of the estate tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 819-47.) *Tax law review*, v. 11, March 1956, p. 223-59.
- Elimination of the "premium payment" test in the estate taxation of life insurance proceeds. *American bar association journal*, v. 41, Feb. 1955, p. 174-6.
- Emery, H. Gene and Ashby, Robert S. How the 1954 code works in planning an estate today. *Journal of taxation*, v. 2, Feb. 1955, p. 82-91.
- Ervin, John W. Income, estate and gift tax problems in planning family trusts under the 1954 internal revenue code. *Southern California law review*, v. 29, Dec. 1955, p. 1-22.
- Estate taxation and valuation of a survivor's annuity under pension plan. *Columbia law review*, v. 55, May 1955, p. 762-5.
- Falk, Herbert S., Jr. Estate taxation—the doctrine of reciprocal trusts. (Notes and comments) *North Carolina law review*, v. 34, June 1956, p. 560-4.
- Ferder, J. J. Taxation of future and limited estates. *Trusts and estates*, v. 95, Feb. 1956, p. 116.
- Fillman, Jesse R. Income taxation of estates and trusts under subparts A, B, C and D of subchapter J. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 475-96.)
- Fillman, Jesse R. Selections from subchapter J. *Tax law review*, v. 10, May 1955, p. 453-86.
- Fink, Malvern B. How to provide for a marital deduction by trust or power of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 117-38.)
- Fleming, Austin. One year of trust income taxation under the 1954 code. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 892-9. (*University of Chicago—8th annual federal tax conference*)
- Fleming, Austin. Taxability of income from estates to beneficiaries. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 304-19.)
- Fleming, J. Carlton. North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.
- Foosaner, Samuel J. Estates and trusts under the 1954 internal revenue code. (In *1955 Taxation and estate planning symposium*. p. 7-16.)
- Foosaner, Samuel J. Five year throwback rule in action. *Trusts and estates*, v. 95, Jan. 1956, p. 17-18.
- Foosaner, Samuel J. Proposed regulations on income taxation under five-year throwback rule. *Trusts and estates*, v. 95, Aug. 1956, p. 688-90.
- Foosaner, Samuel J. Short-term trusts can now be used to lower tax liability. *Journal of taxation*, v. 4, April 1956, p. 222-3.
- Frankel, James B. What to do about renunciation of bequests and related problems. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2191-2211.)
- Freyburger, Walter D. Gifts of life insurance—"reversionary interest" bugaboo—contemplation of death—present interest. *Trusts and estates*, v. 94, June 1955, p. 476-80.
- Freyburger, Walter D. Tax problems relating to life insurance and annuity contracts. *Insurance law journal*, June 1955, p. 375-98.
- Friedman, Wilbur H., and Michaelson, Arthur M. How to plan for the income of an estate. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1541-78.)
- Garland, Joseph D., and Garrity, James L. Federal death tax and how to live with it. *St. John's law review*, v. 30, Dec. 1955, p. 1-34.
- Gawne, Samuel E. Tax consequences of the reservation of powers in the inter vivos trust. *Michigan state bar journal*, v. 35, March 1956, p. 39-48.
- Goedert, John P. Income and transfer taxes. *Journal of accountancy*, v. 102, July 1956, p. 45-50.
- Gordon, George Byron and Wriggins, James C. Understanding federal income, estate and gift taxes, with special application to insurance and annuities. Roslyn, N.Y., Institute for business planning, inc., c1954. 141p. plus index.
- Greenbaum, Maurice C. Tax responsibilities of the executor, the administrator, the trustee. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2003-26.)
- Greenberger, Maurice H. Changes in the income taxation of Clifford type trusts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 165-81.)
- Greenberger, Maurice H. Death of a beneficiary—"different taxable years" rule. *Trusts and estates*, v. 94, Sept. 1955, p. 704-6.
- Greenberger, Maurice H. Valuation problems in dispositions of property. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 409-29.)

TAXATION, UNITED STATES—Estates and trusts
—(Continued)

- Guterman, Abraham S. Decedent's income under the 1939 and 1954 codes. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1507-27.)
- Harriss, C. Lowell. Economic effects of estate and gift taxation. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 855-64.)
- Harriss, C. Lowell. Erosion of the federal estate and gift tax bases. (In National tax association. *Proceedings* . . . 1955. p. 350-69.)
- Hatfield, Roland F. Estate and gift tax changes in the 1954 code. *Tax executive*, v. 7, April 1955, p. 49-59.
- Howley, Joseph W. Personal life insurance and the 1954 estate tax. (Condensed from *Rocky mountain law review*, Feb. 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 25-38.
- Helms, Irl. Deduction of value of contingent remainder to charity from gross estate. (Notes and comments) *Oklahoma law review*, v. 9, Feb. 1956, p. 96-8.
- Hightower, Dwight and Schmidt, Lajos. Tax incentive for individual foreign investment. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 7-15.
- Hinks, Richard E. Personal life insurance trusts. (Condensed from *Michigan state bar journal*, Aug. 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 12-19.
- Hints on filing the estate-tax return for accountant, lawyer, administrator. *Journal of taxation*, v. 4, April 1956, p. 226-7.
- Hock, W. Fletcher. Income and property of decedents and their estates. *Taxes—the tax magazine*, v. 34, May 1956, p. 351-62.
- Hoffman, Arnold J. Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 14-34.)
- Howard, Harvey A. Transfers subject to take effect at or after death. *Michigan law review*, v. 54, Dec. 1955, p. 295-6.
- Irell, L. E. Income in respect of decedents as affected by the 1954 internal revenue code. (In Southern California. University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 535-55.)
- Johnson, James P. Proposed federal estate tax regulations. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 822-9.
- Johnson, Mark H. Impact of section 736 on a hypothetical situation: new look. (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 34-42.)
- Joint tenancy and estate tax avoidance: a widening loophole for transfers in contemplation of death. *Yale law journal*, v. 66, Nov. 1956, p. 142-51.
- Joseph, Franz Martin and Koppel, Richard U. Estates of aliens. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1803-29.)
- Kamin, Sherwin, Surrey, Stanley S., and Warren, William C. Internal revenue code of 1954: trusts, estates and beneficiaries. *Columbia law review*, v. 54, Dec. 1954, p. 1237-65.
- Kimbrough, A. R. State and federal taxation—short term and controlled trusts. *Trusts and estates*, v. 94, Oct. 1955, p. 857-67.
- Kindel, James H., Jr. Income tax questions on termination of trusts and estates. *Trusts and estates*, v. 94, April 1955, p. 292-5.
- Kindel, James H., Jr. Rules affecting income in respect of decedent are changing in subtle ways. *Journal of taxation*, v. 5, Nov. 1956, p. 310-13.
- Kindel, James H., Jr. What is income in respect of decedent? 1954 code provisions analyzed in light of prior law. *Trusts and estates*, v. 95, April 1956, p. 332-7.
- Krystal, Sidney D. Deductions—estate tax or income tax? *Trusts and estates*, v. 94, June 1955, p. 489-92.
- Kuhns, Barton H. Trusts under the new code where the grantor is treated as the substantial owner. *Nebraska law review*, v. 34, March 1955, p. 472-99.
- Kutz, I. Henry. Inter-vivos marital dispositions (income, estate and gift tax problems of prenuptial, separation and divorce property settlements). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 431-46.)
- Lacovara, P. Philip. State legislation affecting trusts and estates. *Trusts and estates*, v. 94, Oct. 1955, p. 868-71.
- Laikin, George J. How to use tax techniques in the drafting of wills and trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1003-37.)
- Landman, J. Henry. Tax implications of reciprocal trusts. *Taxes—the tax magazine*, v. 34, May 1956, p. 346-50.
- Lanc, James E., Jr. Disposition of the property of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 147-54.)
- Lanigan, Mary E. Re-examination of the 1954 revenue code: Estate and trust income. *Journal of accountancy*, v. 102, Oct. 1956, p. 37-42.
- Lasser, J. K., tax institute, editor. *Estate tax techniques*. Albany, N.Y., Matthew Bender and co., inc., 1955. various paging.
- Lasser, J. K., tax institute and Wallace, Ralph. How to save estate and gift taxes. New York, American research council, c1955. 310p.
- Lasseter, Ethleen. Highlights of the 1954 internal revenue code as it relates to trusts and estates. *Woman C.P.A.*, v. 17, April 1955, p. 4, 6; June 1955, p. 4-6.
- Lauritzen, Christian M., II. Improvement of probate procedure; provision for apportionment of federal estate taxes. *Trusts and estates*, v. 95, Oct. 1956, p. 898-903.
- Lauritzen, Christian M., II. Improvement of probate procedure; simultaneous death—tax and other problems. *Trusts and estates*, v. 94, Oct. 1955, p. 787-95.
- Lauritzen, Christian M., II. Instrument-drafting problems growing out of simple v. complex trusts. *Journal of taxation*, v. 3, Oct. 1955, p. 213-15.
- Lentz, Hover T. How to draft a section 2503(c) trust for a minor. (In Southern California. University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 293-318.)
- Lewis, James B. Estate taxation of incomplete lifetime transfers. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 404-66.)
- Lipscomb, Owen. Income taxation of trusts and estates under the Internal revenue code of 1954. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 129-51.)
- Louthan, Carter T. Taxability of donees of powers over principal or income of trusts. *Trust bulletin*, v. 35, Feb. 1956, p. 24-5, 35.
- Louthan, Carter T. Taxable income of beneficiary as determined on accounting. *Trust bulletin*, v. 35, Sept. 1955, p. 26-7, 43.
- Low, John T. C. How to plan powers for trustees. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1039-75.)
- Lowndes, Charles L. B. and Kramer, Robert. Federal estate and gift taxes. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 1028p.
- Lynch, William B. Trusts: the transfer and lease-back device. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 181-91.
- McKenney, W. Gibbs. Estate planning for business interests; with special emphasis on redemption of stock. *Trusts and estates*, v. 95, March 1956, p. 212-16.
- McKenney, W. Gibbs. Pitfalls in drafting short-term trusts. *Trusts and estates*, v. 94, Oct. 1955, p. 810-13.
- Mahon, James J., Jr. Evaluating newspaper shares for federal estate and gift tax purposes. *Newspaper controller*, v. 9, Jan. 1956, p. 1-2, 5.
- Mahon, James J., Jr. Planning ahead may reduce estate levies and provide cash for payment of taxes. *Newspaper controller*, v. 9, May 1956, p. 2.
- Mahon, James J., Jr., editor. Income "in respect of a decedent" under new Code section 691. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 73-4.
- Mahon, James J., Jr., editor. Service asks better prepared fiduciary returns. (Tax clinic) *Journal of accountancy*, v. 100, Dec. 1955, p. 97.

TAXATION, UNITED STATES—Estates and trusts —(Continued)

- Maney, John F. Valuation of common stock of unlisted corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 584-8.
- Mannheimer, Albert. Sprinkling trusts. *Trusts and estates*, v. 95, Oct. 1956, p. 919-24.
- Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving. Gifts of life insurance by the insured. *Taxes—the tax magazine*, v. 33, April 1955, p. 299-307.
- Mannheimer, Albert, Wheeler, Henry L., Jr., and Friedman, Joel Irving. How to use sprinkling trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 1077-115.) *Taxes—the tax magazine*, v. 33, July 1955, p. 532-48.
- Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving. Unexplored form of insurance trust. *Taxes—the tax magazine*, v. 34, July 1956, p. 494-500.
- Marshall, Whitfield H. Preparation of an estate-tax return and related problems: a case study. (In Texas society of certified public accountants. *New tax law in action*. c1956, p. 119-28.)
- Michaelson, Arthur M. Income taxation of estates and trusts. New York, Practising law institute, March 1955. 76p. (*Fundamentals of federal taxation*, 1954 Revenue code edition)
- Miller, Jack R. Tax problems in administration of estates. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 331-48.)
- Money, James E. Evaluation in estate tax planning. *Banking*, v. 48, Feb. 1956, p. 45, 151.
- Money, James E. Preparation of estate tax returns. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 19-29.)
- Monrad, Ernest E. Power of disposition. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 693-703.
- Moorhead, William S., Jr. Are we so sure a non-grantor trustee is taxable in a support trust? *Journal of taxation*, v. 4, June 1956, p. 330-3.
- Morse, Howard Newcomb. Differences in legal effect between accelerating and terminating a trust. (Condensed from *Chicago bar record*, January 1956) *Monthly digest of tax articles*, v. 6, Feb. 1956, p. 64-7.
- Morton, Forrest L. Short term trusts. (Condensed from the *Spectator*, May 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 12-15.
- Murphy, A. Thomas. Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 134-46.)
- Murphy, Joseph Hawley. Sales by a fiduciary. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1137-45.)
- Murray, William E. Income taxation of short-term and controlled trusts. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 497-534.)
- Murray, William E. 1954 revenue code: Taxation of trusts and estates. *American bar association journal*, v. 42, March 1956, p. 244-7, 292.
- Murray, William K. Income taxation of trusts and estates. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 25-32.)
- Nance, Willis D. Taxation of trust income to grantors and others as substantial owners of the property. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 899-909. (*University of Chicago—8th annual Federal tax conference*)
- 1955 Taxation and estate planning symposium. New York, Consolidated reporting company. 75p.
- Nossaman, Walter L. Drafting short-term and controlled trusts—substantial ownership and its income tax consequences. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 233-56.)
- O'Byrne, John C. Internal revenue code of 1954 estate and gift taxes. *Iowa law review*, v. 40, Spring 1955, p. 400-39.
- Oklahoma bar association and Oklahoma, University of. Estate planning in "slow motion"; proceedings of the second annual institute on federal taxation: the conversations, the techniques, the actual words used to present the program to the client. New York, Fallon law book co., 1954. 297p.
- Olson, Reuel L., and Gradishar, R. L. Saving income taxes by short term trusts. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 190p.
- Peters, Roger Paul. How income taxation of trusts and estates under 1954 code differs from previous rules. *Journal of taxation*, v. 3, Sept. 1955, p. 130-41.
- Phillips, Neil F. Taxation of foreign estates and trusts under Internal revenue code of 1954. *Journal of taxation*, v. 4, Jan. 1956, p. 56-60.
- Pincus, I. Meyer. Ruling prohibits double "deductibility" of expenses of sale by estates. *Trusts and estates*, v. 95, Nov. 1956, p. 1004-6.
- Polisher, Edward N. Estate planning and estate tax saving. ed. 2. 1955 supp. Philadelphia, Pa., George T. Bisel co., 1955. 268p.
- Powell, Roger K. Estate tax valuation. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2067-2110.)
- Powers, James. How to draft a non-reversionary interest trust. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 257-92.)
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 64p.
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 60p.
- Prentice-Hall, inc. Estates and wills under the 1954 tax law. New York, Prentice-Hall, inc., c1955. 30p.
- Prentice-Hall, inc. Fiduciary federal income tax specimen return—completely worked out for filing in 1955. New York, Prentice-Hall, inc., c1955. 60p.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Prentice-Hall, inc. Marital deduction handbook, ed. 3. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 24p.
- Proposal for apportionment of the federal estate tax. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 217-39.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 467-675.)
- Randall, C. Walter, Jr. Advantageous uses of revocable trusts despite absence of tax advantages. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 349-59.)
- Randall, C. Walter, Jr., and David, Edward M. Income tax problems in the year of death. *Practical lawyer*, v. 2, Feb. 1956, p. 13-22.
- Ray, George E., and Hammonds, Oliver W. Internal revenue code of 1954: a summary of the estate and gift tax provisions. *American bar association journal*, v. 41, June 1955, p. 534-7, 571.
- Rea, Howard W. Personal life insurance and the federal estate tax. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 19-46.)
- Reed, David. Oil and gas interest; suggested powers to facilitate trust administration. *Trusts and estates*, v. 94, Nov. 1955, p. 966-9.
- Research institute of America, inc. How to prepare business '54 tax returns. New York, Research institute of America, inc., c1955. 48p.
- Research institute of America, inc. How to prepare business '55 tax returns. New York, Research institute of America, inc., c1956. 68p.
- Robertson, C. Gordon. Tax liability of the executor. *Rocky mountain law review*, v. 28, Dec. 1955, p. 95-110.
- Scoles, Eugene F. Apportionment of federal estate taxes and conflict of laws. *Columbia law review*, v. 55, March 1955, p. 261-310.

TAXATION, UNITED STATES—Estates and trusts
—(Continued)

- Scoles, Eugene F. Conflict of laws and elections in administration of decedents' estates. *Indiana law journal*, v. 30, Spring 1955, p. 293-310.
- Smith, Henry Cassorte. Problems in the income taxation of trusts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 183-91.)
- Smith, Henry Cassorte. Proposed regulations on income taxation of short term and controlled trusts. *Trusts and estates*, v. 95, July 1956, p. 608-10, 666.
- Soll, Lloyd George. Income taxation of trusts and estates. *New York university law review*, v. 30, Feb. 1955, p. 293-307.
- Soll, Lloyd George. Simple trusts under 1954 code; where law has not fully achieved declared objectives. *Trusts and estates*, v. 94, Nov. 1955, p. 916-18, 986.
- Stanley, Joyce and Kilcullen, Richard. Estates, trusts, beneficiaries, and decedents. (In their *Federal income tax*, ed. 3 (1955). p. 218-51.)
- Stephenson, Gilbert Thomas. Taxes. (In his *Estates and trusts*, rev. ed. c1955, p. 302-20.)
- Stern, Milton H. Income tax problems of estates. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 147-63.)
- Stern, Milton H. Insurance trusts. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 505-18.)
- Stevens, William K. How to handle refund claims of estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 2169-90.)
- Stevens, William K. Income taxation of trusts and estates. *University of Illinois law forum*, v. 1955, Fall 1955, p. 406-35.
- Stiegelmeier, William E. Valuation of closely held stock for estate tax purposes. *Illinois bar journal*, v. 45, Sept. 1956, p. 18-23.
- Stutsman, Carl A., Jr. Estate and gift tax aspects of drafting survivor-purchase agreements. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 995-1002.)
- Stutsman, Carl A., Jr. Estate taxation of life insurance. (In Southern California, University of School of law. *Tax institute . . . major tax problems of 1955*. p. 623-35.)
- Sutter, William P. Election to deduct expenses for estate or income taxes: effective use of 1954 code. *Journal of taxation*, v. 3, Dec. 1955, p. 357-60.
- Sutter, William P. How to plan for apportionment of estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 2137-68.)
- Sutter, William P. Income taxation of estates; duties and opportunities for executors. *Trusts and estates*, v. 95, Dec. 1956, p. 1108-10.
- Tax treatment of income to estate from community property. (Comments) *Stanford law review*, v. 8, March 1956, p. 296-301.
- Thrope, Irwin M. Corpus expenses—a fiduciary's dilemma. *New York certified public accountant*, v. 26, Aug. 1956, p. 484-6.
- Trachtman, Joseph. Estate and gift tax changes. *Trusts and estates*, v. 94, Feb. 1955, p. 104-8.
- Trachtman, Joseph. Federal estate and gift taxation. *New York university law review*, v. 30, Feb. 1955, p. 329-44. v. 31, March 1956, p. 463-70.
- Turk, Richard J., Jr. Marital and other federal estate tax deductions under the new code. *Practical lawyer*, v. 1, Oct. 1955, p. 39-52.
- Tweed, Harrison and Parsons, William. Lifetime and testamentary estate planning, rev. to February 1955. Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1955, 133p.
- United States. Internal revenue service. Actuarial values for estate and gift tax; supplementing Tables I and II and the related examples of the estate and gift tax regulations—applicable in the case of decedents dying or of gifts made after December 31, 1951. Washington, D.C., Government printing office, 1955, 58p.
- United States. Internal revenue service. Statistics of income for 1951—Part 1, individual and taxable fiduciary income tax returns and gift tax returns. Washington, D.C., Government printing office, 1955, 192p.
- United States. Internal revenue service. Statistics of income for 1952—Part 1, individual and fiduciary income tax returns. Washington, D.C., Government printing office, 1956, 130p.
- Waldo, C. Ives, Jr. Life insurance and annuities under the 1954 revenue code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 380-405.
- Waters, Carolinda. "Grandfather," trusts and other trusts taxed to third persons. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 495-503.)
- Webster, Martin H. Transfers to trusts with leasebacks—drafting and other suggestions for the trust and lease agreements. (In Southern California, University of School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 319-58.)
- Weingarten, Max. Gift and estate tax consequences of widow's election in community property states. *American bar association journal*, v. 42, Dec. 1956, p. 1163-4.
- Wickersham, Thomas R. Short term and controlled trusts (the Clifford doctrine codified). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 479-94.)
- Williams, John E. How to handle income in respect of a decedent. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 2027-66.)
- Williams, Mary F. Preparation of the federal income tax return of decedents. *Arthur Young journal*, v. 3, April 1956, p. 23-9.
- Winton, Sydney C. Tax dangers for non-grantors of trusts for support of dependents. *Trusts and estates*, v. 94, March 1955, p. 196-8.
- Winton, Sydney C. Taxation of nongrants under trusts for support of their dependents. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 804-14.
- Wolf, Ferdinand J., editor. Income taxation of trusts and estates; a department. See issues of *Journal of taxation* beginning with January 1955.
- Wood, David P., Jr. Some tax aspects of trust drafting. (Condensed from the *Chicago bar record*, December 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 24-34.
- Wormser, Rene A. Changes in tax planning necessitated by the Internal revenue code of 1954—estate and gift tax phases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*. p. 77-94.)
- Wormser, Rene A. Personal estate planning in a changing world, ed. 8, rev. New York, Simon and Schuster, 1955, 284p.
- Wright, L. Hart. Transfers of joint property in contemplation of death. *Michigan law review*, v. 55, Nov. 1956, p. 1-26.
- Young, J. Nelson. Linde decision confuses tax treatment of cash-basis decedent's inventory. *Journal of taxation*, v. 4, March 1956, p. 160-4.
- Young, Milton. Salary continuance after death to beneficiary of employee: a quick look at a hypothetical situation. (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955*. p. 42-50.)

Estimated expenses

- American institute of accountants. Committee on federal taxation. Regulations should not require "booking" of estimated expenses; statement relating to proposed requirement that reserves for estimated expenses be reflected on the taxpayer's books. (Official releases) *Journal of accountancy*, v. 99, Feb. 1955, p. 75-6.
- Bierman, Jacquin D., and Craig, Eleanor L. Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 1505-36.)
- Blough, Carman G., editor. Aftermath of section 462. (Accounting and auditing problems) *Journal of accountancy*, v. 100, July 1955, p. 59-60.
- Blough, Carman G., editor. Estimated expenses—Provision made on books for first time—Provisions previously made on books—Deduction to be taken

TAXATION, UNITED STATES—Estimated expenses—(Continued)

- only for tax purposes. (Accounting and auditing problems) *Journal of accountancy*, v. 99, Feb. 1955, p. 61-2.
- Brennan, James F. Deduction of reserves for estimated expenses. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955. p. 451-8.)
- Cerny, John F. Prepaid income and reserves for estimated expenses. *Arthur Young journal*, v. 2, Jan. 1955, p. 1-12.
- Cohen, A. H. Impact of the new revenue code upon accounting. *Accounting review*, v. 31, April 1956, p. 206-16.
- Good fight over estimated expenses and prepaid income. (Editorial) *Journal of accountancy*, v. 99, May 1955, p. 35-6.
- Hanson, Louis E. Impact of the 1954 revenue code. *Internal auditor*, v. 12, March 1955, p. 6-16.
- Institute of newspaper controllers and finance officers. Controllers' institute urges amendment rather than repeal of 'windfall' tax provisions. *Institute of newspaper controllers and finance officers bulletin* no. 82, April 1955, p. 1.
- Kaufman, Paul. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 17-18.)
- Layman, Wm. M. Reserves for estimated expenses under the new tax code. *Institute of newspaper controllers and finance officers, Bulletin* no. 79, Jan. 1955, p. 1-2.
- Machinery and allied products institute. Reserves for estimated expenses and prepaid income: proposed internal revenue service regulations issued governing effect of repeal of sections 452 and 462; present status of estimated expenses and prepaid income reviewed. Washington, D.C., Machinery and allied products institute, November 14, 1955. 8p. plus. (*Bulletin* no. 3331)
- Sporrer, Michael J. Past and future of deferring income and reserving for expenses. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 45-58.
- Williams, Robert W. New rules for prepaid income and estimated expenses. (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955. p. 981-7.)
- Wolder, Victor R. Deduction of reserves for future expenses and deferring of prepaid income. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 524-8.
- Estoppel**
See also Taxation, United States—Inconsistencies
- Johnston, Robert. How to evaluate the permanence and effect of a closing agreement with the IRS. *Journal of taxation*, v. 2, June 1955, p. 334-9.
- Excess profits**
- Stone, Goldie Frances. Constructive taxation: summary of results of section 722 of the Excess profits tax law of World war II. *National tax journal*, v. 9, Dec. 1956, p. 354-69.
- Exchanges and transfers**
- Bowen, Clark E. Tax consequences of the sale, purchase, or exchange of a personal residence. *University of Florida law review*, v. 7, Fall 1954, p. 285-309.
- Brotje, Robert J. Sales and exchanges under 1954 revenue code. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 161-6.
- Bryson, Brady O. 1954 Internal revenue code: gains and losses on sales and exchanges. *American bar association journal*, v. 42, July 1956, p. 628-32.
- Davey, Geoffrey E. R. Property exchanged for a promise to pay an annuity—transferee problems. *Taxes—the tax magazine*, v. 33, July 1955, p. 494-501.
- Driscoll, Joseph P. Collapsible partnership device and sales or exchanges of partnership interests (including definition of "unrealized receivables" and "substantially appreciated inventory items"). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 987-1005.)
- Dunn, Clarence L. Instruction aids in teaching basis of property acquired in certain tax-free exchanges. (Teachers' clinic) *Accounting review*, v. 31, Jan. 1956, p. 129-31.
- Freeman, Charles B. E. Partnership formation and sale or transfer under the 1954 code. *Tax law review*, v. 11, Nov. 1955, p. 1-28.
- Friedman, Wilbur H., and Silbert, Gerald. Recapitalizations—exchanges of stock, securities and property of the same corporation under the Internal revenue code of 1954. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 533-46.)
- Gaa, Charles J. Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1070-1100.)
- Gilliam, J. Duane. Some effects of nonrecognized losses on corporations and their shareholders. *North Carolina law review*, v. 35, Dec. 1956, p. 31-62.
- Greenberg, Melvin M. Discount obligations—capital gain or ordinary income. *Miami law quarterly*, v. 10, Fall 1955, p. 18-25.
- Harrow, Benjamin. Sales, exchanges and capital asset transactions. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 48-58.)
- Hoffman, Arnold J. Disposition of property by sale or exchange. *New York university law review*, v. 30, Feb. 1955, p. 308-20.
- Howard, Harvey A. Transfers subject to take effect at or after death. *Michigan law review*, v. 54, Dec. 1955, p. 295-6.
- Keir, Loyal E. Sale or exchange of partnership interest and retirement of partner. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 873-95.)
- Lowrimore, Charles S., Sr. How to minimize taxes on transfers to controlled corporations under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 66-74.
- Lynch, William B. Trusts: the transfer and lease-back device. *Journal of the American society of chartered life underwriters*, v. 10, Spring 1956, p. 181-91.
- MacLean, Charles C., Jr. Taxation of sales of corporate assets in the course of liquidation. *Columbia law review*, v. 56, May 1956, p. 641-75.
- Mahon, James J., Jr., editor. Involuntary "exchange" taxable—voluntary exchange not. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 78, 80.
- Mahon, James J., Jr., editor. Stepped-up asset basis after tax-free exchange? (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 77.
- Phillips, Edwin S. Transfers to controlled corporations and carry forward benefits of acquired corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 65-75.)
- Stinson, George and Anthoine, Robert. Tax-free exchanges. New York, Practising law institute, January 1956. 115p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Taxable vs. non-taxable exchange: royalty for working interest. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 106-10.
- Teschner, Richard R., and Sorden, Dale L. Stepped-up basis on assets transferred to newly-formed corporation? *Journal of taxation*, v. 5, July 1956, p. 32-3.
- Excise taxes**
- Cole, A. Newton. Tax problems in purchasing. (In American management association. *Management and taxes*. c1956. p. 36-45.)
- Cooley, Thomas M., II and Weaver, Henry B., Jr. Excise tax refunds on warranty costs. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 647-58.
- Due, John F. Economics of commodity taxation and the present excise tax system. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 547-59.)
- Due, John F. Role of sales and excise taxation in the overall tax structure. *Journal of finance*, v. 11, May 1956, p. 205-20.

TAXATION, UNITED STATES—Excise taxes—
(Continued)

- Due, John F. What is a taxable sale price? *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 718-25.
- Federal excise tax refunds. (Notes) *Columbia law review*, v. 56, Jan. 1956, p. 77-107.
- Ferber, Robert. How aware are consumers of excise tax changes? *National tax journal*, v. 7, Dec. 1954, p. 355-8.
- Friedrich, Charles H. Problems relating to manufacturers' excise taxes. *Arthur Young journal*, v. 3, April 1956, p. 9-18. *Internal auditor*, v. 13, Dec. 1956, p. 28-36.
- How to get refund on excise tax paid on warranty price under GM decision. *Journal of taxation*, v. 2, June 1955, p. 347.
- Manufacturers' excise tax vs. retail sales tax for federal revenue. (In National tax association. *Proceedings* . . . 1954. p. 249-76.)
- Parker, Benjamin M. National debt and excise taxes. *Taxes—the tax magazine*, v. 34, June 1956, p. 399-402.
- Short history of excise taxes; present system seen result of emergency needs for revenue. *Tax review*, v. 17, July 1956, p. 25-8.
- Tax foundation, inc. Federal excise taxes. New York, Tax foundation, inc., c1956. 60p. (Project note no. 40)
- Tranmal, Sigurd. Prospects for improvement in administration of excise taxes: Forand committee hearings resumed. *Journal of taxation*, v. 4, Feb. 1956, p. 126-7.
- Uncle Sam is not always the taxpayer's partner. (Condensed from *Temple law quarterly*, Winter 1956) *Monthly digest of tax articles*, v. 6, May 1956, p. 35-42.
- Wells, Paul. General equilibrium analysis of excise taxes. *American economic review*, v. 45, June 1955, p. 345-59.

Exempt organizations

See Taxation, United States—Exemptions

ExemptionsSee also Non-profit organizations—Taxation
Cooperatives—Taxation

- Fisher, Homer Jack. Oil and gas transactions of exempt organizations. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 339-71.)
- Forsythe, W. Guy. Dependents. *Ohio certified public accountant*, v. 14, Winter 1955, p. 27-31.
- Mahon, James J., Jr., editor. Exempt organizations are effected by minor code change. (Tax clinic) *Journal of accountancy*, v. 100, Oct. 1955, p. 81.
- Merriam, Robert E. New approach to federal tax immunity. *Tax review*, v. 17, June 1956, p. 21-4.
- Powell, Louis H. Problems of the tax exempt organization. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 807-22.)
- Raab, Gordon J. Alimony, child care, exemptions and dependents. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 77-85.)
- Randall, Clyde N. Income and exclusions from income. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 40-7.)
- Rice, Milton P., and Estes, R. Wayne. Sales and use taxes as affected by federal governmental immunity. *Vanderbilt law review*, v. 9, Feb. 1956, p. 204-26.
- Scarborough, J. J. Tax exempt organizations. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 80-4.)
- Stanley, Joyce and Kilcullen, Richard. Exempt organizations. (In their *Federal income tax*. ed. 3 (1955). p. 202-17.)
- Sugarman, Norman A. Current issues in the use of tax-exempt organizations. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 795-808.
- Supreme court's role in the administration of governmental tax immunity. (Notes) *Indiana law journal*, v. 30, Spring 1955, p. 341-50.

Wasser, Max. Tax aspects of exempt organizations. *New York certified public accountant*, v. 25, July 1955, p. 407-10.

- Webster, Martin H. New revenue code; personal exemptions and deductions. *American bar association journal*, v. 41, March 1955, p. 233-7.
- Wolkstein, Harry W. How to organize and operate a tax-exempt company. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 56-83.)
- Young, Andrew B., and Galvin, Charles O. Proposed regulations do not clarify tax status of "exempt organizations." *Journal of taxation*, v. 5, Nov. 1956, p. 298-302.

Expense accounts

See Expense accounts

Expenses

See also Taxation, United States, under sub-headings: Entertainment expenses; Estimated expenses; Medical expenses; Travel expenses

- Bardes, Philip, and others. Expenses, losses, and miscellaneous deductions. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 7.)
- Carroard, Kenneth and Handman, Stanley H. Non-deductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.
- Freter, Paul L. Business income, expenses, and accounting methods. *University of Illinois law forum*, v. 1955, Fall, 1955, p. 357-79.
- Lasser, J. K., tax institute and Cunnion, John D. Expense arrangements. (In their *J. K. Lasser's treasury of tax savings ideas*. c1956. p. 61-6.)
- Lempert, Arthur J. Who can deduct a business expense? (Notes) *Tax law review*, v. 11, May 1956, p. 433-44.
- Non-capital treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.
- Osmond, Donald C. Corporate executive and the business expense deduction. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 68-73.
- Sutter, William P. Election to deduct expenses for estate or income taxes: effective use of 1954 code. *Journal of taxation*, v. 3, Dec. 1955, p. 357-60.

Ordinary and necessary

- Lempert, Arthur J. Who can deduct a business expense? (Notes) *Tax law review*, v. 11, May 1956, p. 433-44.
- Osmond, Donald C. Corporate executive and the business expense deduction. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 68-73.

Exploration costs

See Exploration and development—Taxation

Extortion money

See Taxation, United States—Illegal transactions

Family income

- Bardes, Philip, and others. Family and estate tax planning. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 17.)
- Lasser, J. K., tax institute and Cunnion, John D. Shifting income and tax among family members. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 135-9.)
- Prentice-Hall, inc. How to reduce taxes by dividing income among the family, by George B. Lourie and Arnold R. Cutler. New York, Prentice-Hall, inc., c1955. 31p.

Family partnerships

See also Taxation, United States, under sub-headings: Family income; Husbands and wives; Partnerships

- Balter, Harry Graham. Major tax savings for family in use of family partnership plus multiple trusts. *Journal of taxation*, v. 5, Oct. 1956, p. 212-17.
- Casey, William J., Lasser, J. K., and Walsh, Eugene P. Tax shelter for the family 1955. Roslyn, N.Y., Business reports, inc., 1955. 189p.

TAXATION, UNITED STATES—Family partnerships—(Continued)

- Jessup, W. Edgar, Jr. How to draft the partnership agreement and trust provisions for a family partnership with trusts as partners. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 137-81.)
- Lifton, Robert K. Family partnership as an income-splitting technique. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1373-91.)

Family transactions

See also Taxation, United States, under subheadings: Community property; Family income; Family partnerships; Family trusts; Husbands and wives

- Atlas, Martin. How to operate family transactions other than partnerships and trusts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1355-72.)
- Burks, Paul. How to use family annuities in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 759-79.)
- Casey, William J., Lasser, J. K., and Walsh, Eugene P. Tax shelter for the family 1955. Roslyn, N.Y., Business reports, inc. 1955. 189p.
- Fleming, J. Carlton. North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.
- Frank, Walter C. Know thy kin. *Taxes—the tax magazine*, v. 33, June 1955, p. 409-13.
- Garcia, LeVerne W. Tax accounting problems of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 117-20.)
- Holman, Aaron. Basis problems in connection with family-held property. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 1203-14.)
- Lane, James E., Jr. Disposition of the property of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 147-54.)
- Lasser, J. K., tax institute. How to operate a real estate business taxwise for the benefit of the family. (In its *Lasser's tax planning for real estate*. 1955. p. 113-63.)
- Lasser, J. K., tax institute and Cunnion, John D. Gifts within a family. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 140-5.)
- McCormick, Eleanor. Everyday tax planning to increase the family's spendable income. New York, Journal of taxation, inc., c1956. 140p. (*Practitioner's guide to current tax problems no. 2, general editor Eleanor McCormick*)
- Murphy, A. Thomas. Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 134-46.)
- Prentice-Hall, inc. How to reduce taxes by dividing income among the family, by George B. Lourie and Arnold R. Cutler. New York, Prentice-Hall, inc., c1955. 31p.
- Smith, Roland K. Tax aspects of providing for minors in family property arrangements. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 909-17. (*University of Chicago—8th annual Federal tax conference*)
- Sturvey, Stanley S., and Warren, William C. Taxation of the family. (In their *Federal income taxation—cases and materials*. 1955 ed. p. 718-943.)

Family trusts

- Casey, William J., Lasser, J. K., and Walsh, Eugene P. How to use family trusts. (In their *Tax shelter for the family*. 1955. p. 33-47.)
- Ervin, John W. Income, estate and gift tax problems in planning family trusts under the 1954 internal revenue code. *Southern California law review*, v. 29, Dec. 1955, p. 1-22.
- Gray, John L., Jr. Family and other special problems in estate planning and administration. (In *1955 Taxation and estate planning symposium*. p. 68-75.)

- Lasser, J. K., tax institute and Cunnion, John D. Use of family trust. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 146-50.)
- Polisher, Edward N., and Winkelman, Peter M. Gifts to minors—their federal tax implications. *Dickinson law review*, v. 59, June 1955, p. 287-98.
- Stern, Milton H. Tax trap for the family trustee. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 594-6.

Farmers

See Agriculture—Taxation

Fees

See Taxation, United States—Professional fees

Fines

See Tax penalties

Food and lodging

- Gornick, Alan L. 1954 internal revenue code; sick pay, meals, lodging, salesmen's expenses. *American bar association journal*, v. 41, July 1955, p. 612-15.
- Meals and lodging under the 1954 code. (Comments) *Michigan law review*, v. 53, April 1955, p. 871-6.

Foreign branches

See Branches—Foreign

Foreign corporations

See Corporations, Foreign

Foreign exchange

See Foreign exchange

Foreign income

- Baker, Russell. Federal taxation of income from foreign sources. *Tax executive*, v. 8, Jan. 1956, p. 103-38.
- Baker, Wallace R. Foreign holding companies and foreign tax credits. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 746-53.
- Bardes, Philip, and others. Foreign business and employment. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 16.)
- Barlow, E. R., and Wender, Ira T. Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 481p.
- Blough, Roy. Tax policy toward income earned abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 759-61.)
- Blough, Roy. United States taxation and foreign investment. *Journal of finance*, v. 11, May 1956, p. 180-94.
- Collado, Emilio G. United States taxation of corporate income from investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 745-56.)
- Costelloe, John F. Proposals for changes in United States tax treatment of foreign income and operations. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 734-45.)
- Costelloe, John F. Tax encouragement for foreign investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 761-2.)
- Joseph, Franz Martin and Koppel, Richard U. Foreign sales. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 303-26.)
- Munsche, Richard C. Tax-management problems of foreign income. (In International management association. *Planning overseas operations*. c1956. p. 42-55.)
- Seghers, Paul D. Analysis of H.R. 7725—taxation of foreign source income. *Tax executive*, v. 8, April 1956, p. 30-40.
- Seghers, Paul D. Federal taxes on foreign income. *Exporters' digest*, April 1955.
- Shechet, David. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 590-2.

TAXATION, UNITED STATES—Foreign income—
(Continued)

- Stanley, Joyce and Kilcullen, Richard. Tax based on income from sources within or without the United States. (In their *Federal income tax*. ed. 3. (1955). p. 278-97.)
- Sugarman, Norman A. Current issues in taxation of business investment abroad. *Ohio state law journal*, v. 17, Summer 1956, p. 277-89.
- Surrey, Stanley S. Current issues in the taxation of corporate foreign investment. *Columbia law review*, v. 56, June 1956, p. 815-59.
- Surrey, Stanley S. Current issues regarding taxation of private investment abroad. (In American society of international law. *International investment law conference*, February 24, 25, 1956.)
- Taxation of income from foreign sources. *Harvard law review*, v. 68, April 1955, p. 1036-46.
- Thompson, Smith. United States foreign income tax credit. *Chicago bar record*, v. 37, Feb. 1956, p. 219-24.
- United nations. Economic and social council. International tax problems—Taxation in capital-exporting and capital-importing countries of foreign private investment. New York, United nations, May 23, 1956. 19 mimeo. pages.
- Weil, Carl. Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 593-4.
- Wender, Ira T. Tax incentives and foreign investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 756-9.)
- White, James J. United States tax credit for foreign taxes. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Dec. 1956, p. 61.

Foreign property

- Hightower, Dwight and Schmidt, Lajos. Tax incentive for individual foreign investment. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 7-15.

Foreign residents

- Goldstein, Meyer M. Taxation of foreign employee pension and profit-sharing plans under 1954 code. *Journal of taxation*, v. 4, March 1956, p. 170-3.
- Little, Paul. How to determine if "guaranteed payments" are from "sources within U.S." *Journal of taxation*, v. 3, Aug. 1955, p. 113-14.
- Little, Paul. How to determine when a guaranteed salary is "earned income" to nonresident. *Journal of taxation*, v. 3, July 1955, p. 40-3.
- United States. Internal revenue service. Income tax guides for United States citizens abroad—1954. Washington, D.C., Government printing office, 1955. 12p. (IRS publication no. 54)
- Wittenstein, Arthur. United States income tax aspects of employment of U.S. citizens in foreign countries and Puerto Rico. *L.R.B. & M. journal*, v. 37, April-June 1956, p. 18-27.
- Young, Milton and Propp, Theodore. Citizens living abroad. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1568-77.)

Foreign subsidiaries

- See Holding companies and subsidiaries—Foreign subsidiaries

Foreign trade

- See also Western hemisphere trade corporations

- Bardes, Philip, and others. Foreign business and employment. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 16.)
- Barlow, E. R., and Wender, Ira T. Foreign investment and taxation. Englewood Cliffs, N.J., Prentice-Hall, inc. 1955. 481p.
- Blough, Roy. Economic impact of United States business operations abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 703-13.)
- Collado, Emilio G. Effect of United States taxation on the amount of private investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 725-34.)

- Costelloe, John F. Proposals for changes in United States tax treatment of foreign income and operations. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 734-45.)

- Garner, Richard H. Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)

- Gornick, Alan L. Modification of "Harvard plan" proposed to give tax incentive to foreign business. *Journal of taxation*, v. 2, May 1955, p. 312-17.

- Gornick, Alan L. Tax incentives and our national foreign policy. *Tax executive*, v. 7, April 1955, p. 3-21.

- Hoffman, Rose. Accounting and tax problems of foreign trade. *Accounting forum*, v. 27, Dec. 1956, p. 16-19.

- Joseph, Franz Martin and Koppel, Richard U. Foreign sales. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 303-26.)

- Lasser, J. K., and Prerau, Sydney. How to do business in foreign countries. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 118-46.)

- Munsche, Richard C. Need for an international business corporation concept. *Taxes—the tax magazine*, v. 33, July 1955, p. 487-93.

- Rado, Alan R. Foreign corporation: its role in the taxation of income from international trade. *Tax law review*, v. 10, March 1955, p. 307-34.

- Rosas-Sarabia, Antonio. Taxation to promote trade and investment in the Americas. *Taxes—the tax magazine*, v. 34, July 1956, p. 481-6.

- Seghers, Paul D. Foreign trade and federal taxes: present and prospective. *Fordham law review*, v. 25, Spring 1956, p. 47-61.

- Seghers, Paul D., and Savage, Charles L. Foreign trade tax minimization. *Tax executive*, v. 7, April 1955, p. 22-9.

- Sugarman, Norman A. Current issues in taxation of business investment abroad. *Ohio state law journal*, v. 17, Summer 1956, p. 277-89.

- Tax incentives to investment abroad. *Stanford law review*, v. 8, Dec. 1955, p. 77-104.

- Thompson, Smith. United States foreign income tax credit. *Chicago bar record*, v. 37, Feb. 1956, p. 219-24.

- United nations. Economic and social council. International tax problems—Taxation in capital-exporting and capital-importing countries of foreign private investment. New York, United nations, May 23, 1956. 19 mimeo. pages.

- Wender, Ira T. Taxation of foreign trade and investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 713-25.)

Forfeitures

- Bullard, Nathaniel W. Forfeiture under internal revenue laws. (Student comments) *Mississippi law journal*, v. 26, May 1955, p. 237-43.

Franchise

- See also Taxation—Franchise, under name of particular state

Fringe benefits

- See Fringe benefits

Funeral expenses

- Dean, Stephen T., and Leake, John B. How to redeem stock under section 303 to pay death taxes plus funeral and administration expenses. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1509-29.)

Gains and losses

- See also Taxation, United States, under sub-headings: Carry-back and carry-over; Casualty losses; Loss companies

- Alpert, Irving. Effect of long-term gains on the personal holding company tax. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 840-4.

- Bardes, Philip, and others. Capital gains and losses. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 13.)

TAXATION, UNITED STATES—Gains and losses

- (Continued)
- Berger, Theodore. Taxation of capital gains realized by trust. (Notes) *Tax law review*, v. 12, Nov. 1956, p. 99-109.
- Braver, Leonard J. Tax consequences of gains in the sale or exchange of residences. *National public accountant*, v. 6, May 1956, p. 22-5; June 1956, p. 16, 20.
- Brodsky, Samuel. How to convert ordinary income to capital gain. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 934-46.)
- Brody, George. Net operating loss deduction. *Taxes—the tax magazine*, v. 34, May 1956, p. 325-39.
- Bryson, Brady O. 1954 Internal revenue code: gains and losses on sales and exchanges. *American bar association journal*, v. 42, July 1956, p. 628-32.
- Capital gains on sale of partnership interest for profit on contracts in progress. *Journal of taxation*, v. 4, March 1956, p. 176-7.
- Carroad, Kenneth and Handman, Stanley H. Non-deductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.
- Casey, William J., and Bierman, Jacquin. Quest for capital gain; How to avoid or defer capital gains tax. (In their *Tax shelter in business*. c1955. p. 135-55; 156-67.)
- Commerce clearing house, inc. 1956 security transactions—when to sell securities for income tax saving. Chicago, Ill. Commerce clearing house, inc., c1956. 23p.
- Corbin, Donald A. New proposals for capital gains taxation. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 663-8.
- Cutler, Arnold R. Capital gains aspects of transactions involving future income—sales of contracts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1241-63.)
- Distinguishing ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48.
- Dryden, Joseph W. How the operating-loss carryover and carry-back works under the new code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 36-46.)
- Eckerman, C. E. Unrationalized capital gains treatment of lump-sum termination distributions from qualified pension, profit-sharing and annuity plans. *Syracuse law review*, v. 7, Fall 1955, p. 1-26.
- Favaloro, John L. Net operating loss deductions. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 35-43.)
- Felt, James H. Tax effects of hurricane losses. *Taxes—the tax magazine*, v. 33, May 1955, p. 327-35.
- Gaa, Charles J. Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1070-1100.)
- Genmill, Robert F. Effect of the capital gains tax on asset prices. *National tax journal*, v. 9, Dec. 1956, p. 289-301.
- Gilliam, J. Duane. Some effects of nonrecognized losses on corporations and their shareholders. *North Carolina law review*, v. 35, Dec. 1956, p. 31-62.
- Goodwill not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.
- Graichen, Raymond E. Net operating loss deduction as applied to corporations. *Taxes—the tax magazine*, v. 33, July 1955, p. 519-25.
- Greenberg, Melvin M. Discount obligations—capital gain or ordinary income. *Miami law quarterly*, v. 10, Fall 1955, p. 18-25.
- Halstead, Harry M. How capital gains are achieved in breeder live-stock transactions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1243-57.)
- Harnett, Bertram. Capital gains and losses. New York, Practising law institute, February 1955. 73p. (*Fundamentals of federal taxation*, 1954 Revenue code edition)
- Harrow, Benjamin. Sales, exchanges and capital asset transactions. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 48-58.)
- Hoffman, Arnold J. Disposition of property by sale or exchange. *New York university law review*, v. 30, Feb. 1955, p. 308-20.
- Holzman, Donald J. Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.
- Hughes, Abner E. Re-examination of the 1954 code; Other income, capital gains and losses. *Journal of accountancy*, v. 102, Dec. 1956, p. 42-8.
- Hulse, John K. Capital gains tax and the stock market. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 519-23.
- Jack Benny and capital gains triumphant, or a fascinating record of a painstaking deal. *Journal of taxation*, v. 4, Jan. 1956, p. 22-5.
- Janin, Harry. Quest for "capital gains" and other low-tax income. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 39-47.)
- Johnson, Earl. Philosophy of specialized treatment for capital gains. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1161-72.)
- Judicial treatment of "capital" assets acquired for business: the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12.
- Kinderman, Robert H. Final regulations attempt to clear up problems in recognition of gain or loss (sections 336, 7, 8). *Journal of taxation*, v. 4, May 1956, p. 276.
- Kirkland, R. H. Net operating loss provisions. (In Alabama, University of and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 16-20.)
- Krekstein, Herman H. Embezzlement and theft losses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 615-23.)
- Lees, Charles R. Tax basis and capital gains. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 12-19.)
- Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.
- McArthur, Robert M., Jr. Net operating loss deduction. *Tax executive*, v. 7, July 1955, p. 24-30.
- Mahon, James J., Jr., editor. Converting future income into current capital gains. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78.
- Mahon, James J., Jr., editor. Corporate retention of earnings generates future capital gains. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78.
- Mahon, James J., Jr., editor. Does the alternative capital gains tax help you? (Tax clinic) *Journal of accountancy*, v. 101, March 1956, p. 81-3.
- Mahon, James J., Jr., editor. Gain on sale of emergency facilities. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 82-4.
- Mahon, James J., Jr., editor. Inequity in rules governing loss carryovers in mergers? (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 78, 80.
- Mahon, James J., Jr., editor. Insurance of loss carryover by relinquishment of part thereof. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 75.
- Mahon, James J., Jr., editor. Obtaining maximum benefits of section 1231. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 79.
- Mahon, James J., Jr., editor. Step-up in corporate property basis by paying capital gains tax. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 78.
- Manella, Arthur. Capital gains and losses under the internal revenue code of 1954. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 735-82.)
- Mason, Arthur K. Hardship looms for taxpayer carrying back operating loss which includes depletion. *Journal of taxation*, v. 5, Aug. 1956, p. 92-3.

TAXATION, UNITED STATES—Gains and losses
—(Continued)

- Modesitt, Leland E. Capital gains on oil and gas transactions. *Rocky mountain law review*, v. 27, Dec. 1954, p. 39-53.
- Moen, Harlan T. Special capital gains treatment for farmers. *Ohio state law journal*, v. 17, Winter 1956, p. 32-45.
- Non-capital treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.
- Orem, Preston D. Capital gains of dealers in real property. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 147-51.
- Palm, Arthur O. Re-examination of the 1954 revenue code: Net operating losses. *Journal of accountancy*, v. 102, Nov. 1956, p. 59-67.
- Petta, Louis J. How to treat the net operating loss. (In New York university. *Institute on federal taxation (fourteenth annual institute)*). 1956. p. 467-78.)
- Piper, Wilson C. Certain changes in capital gain or loss treatment under the 1954 code—debt retirement, discount bonds, short sales, options and real estate subdivisions. (In New York university. *Institute on federal taxation (thirteenth annual institute)*). 1955. p. 1233-9.)
- Putney, William B., 3rd. Capital gain dividends; should they be allocated to income or principal. *Trusts and estates*, v. 95, Jan. 1956, p. 22-4.
- Rea, Frank T. Making the most of losses. (In American institute of accountants. *Tax planning in business policy*, c1956. p. 87-97.)
- Research institute of America. Capital gains opportunities for the average taxpayer; how to convert high-taxed ordinary income into low-taxed capital gains in everyday situations. New York, Research institute of America, c1955. 88p.
- Rice, Ralph S. Changes in the net operating loss carry-back, carry-forward, and acquisition of loss corporations. (In Southern California, University of, School of law. *Tax institute . . . major tax problems of 1955*, p. 433-74.)
- Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.
- Rosenbaum, Stanton D. Entertainer's corporations and capital gains. *Tax law review*, v. 12, Nov. 1956, p. 33-48.
- Rubenstein, Bernard Joseph. Few federal income tax aspects of selling land—ordinary income vs. long-term capital gain. *Brooklyn law review*, v. 22, Dec. 1955, p. 56-64.
- Shannon, George F. Casualty losses and their federal income tax benefits. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Sept. 1956, p. 8-13.
- Shoup, Carl S. Relation of capital gains taxation to tax treatment of undistributed profits. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 394-404.)
- Silverstein, Leonard L. Stockholder gains and losses on partial liquidations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956. p. 707-28.)
- Smyers, John D. Stockholder loans and guaranty payments—ordinary loss deductions. *American bar association journal*, v. 41, Nov. 1955, p. 1051-2.
- Stanley, Joyce and Kilcullen, Richard. Gain or loss on disposition of property. (In their *Federal income tax*, ed. 3. (1955). p. 298-342.)
- Stanley, Lillian Worthing. Capital gains on real estate subdivisions. *Southern California law review*, v. 29, Dec. 1955, p. 116-25.
- Sugarman, Norman A. Loss carryovers to consolidated returns: a new rule is needed under 1954 code. *Journal of taxation*, v. 4, April 1956, p. 247-8.
- Supreme court's decision in Corn products raises basic capital-gain v. income questions. *Journal of taxation*, v. 4, May 1956, p. 288-91.
- Surrey, Stanley S. Definitional problems in capital gains taxation. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 404-18.) *Harvard law review*, v. 69, April 1956, p. 985-1019.
- Susser, David. Net operating loss deduction. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956. p. 597-614.)
- Swanson, Howard P. Loss on the sale of residential property. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 589-93.
- Tarleau, Thomas N. Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.
- Tarleau, Thomas N. Place of tax loss positions in corporate acquisitions. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 610-20.)
- Tudor, Owen. Equitable justification for the capital gains tax. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 643-6.
- Walker, Helene. Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.
- Whitehead, Charles N. New operating loss deduction. (In Tulane university. *1956 Tulane tax institute*, c1956. p. 148-60.)
- Woods, J. B. C. Taxation of extraordinary income. *Taxes—the tax magazine*, v. 33, May 1955, p. 353-69.
- Wright, L. Hart. Effect of the source of realized benefits upon the Supreme court's concept of taxable receipts. *Stanford law review*, v. 8, March 1956, p. 164-207.
- Zafft, Gene M. Discount bonds—ordinary income or capital gain? *Tax law review*, v. 11, Nov. 1955, p. 51-61. *National public accountant*, v. 6, March 1956, p. 6-10.

Gambling

- Landman, J. Henry. Government's hypocrisy in gambling. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 107-8.

Gasoline tax

- Fawzy, Abdel, Martin, James W., and Frische, Mark. Characteristics of state gasoline tax revenues. *National tax journal*, v. 8, June 1955, p. 215-25.

Gifts

- Anderson, Paul E. Marital deduction and equalization under the federal estate and gift taxes between common law and community property states. *Michigan law review*, v. 54, June 1956, p. 1087-1134.
- Appleman, Frank B. How gifts and estates are taxed in community property states. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 493-511.)
- Atlas, Martin. Estate and gift taxes. (In his *Tax aspects of real estate transactions*, c1955. p. 181-91.)
- Atlas, Martin. How to meet the problem of contemplation of death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1165-1200.)
- Beck, David. How to make effective gifts to minors. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 425-45.)
- Bittker, Boris I. Estate and gift taxation under the 1954 code: the principal changes. (In Denver, University of, and others. *Fourth annual University of Denver tax institute . . . 1954*. p. 140-56.)
- Bittker, Boris I. New code alters estate and gift transfer provisions without coordinating rules. *Journal of taxation*, v. 4, April 1956, p. 194-203.
- Bittker, Boris I. Recommendations for revision of federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1955. p. 864-70.)
- Bowe, William J. Avoidance of death taxes by inter vivos gifts; Gift taxes; Reasons for making gifts; Form of gift; Testamentary gifts; Charitable gifts and bequests. (In his *Tax planning for estates*, 1955 revision. p. 23-50; 65-79.)
- Bowe, William J. Gifts in contemplation of death. *Banking*, v. 48, Oct. 1955, p. 58, 133.

TAXATION, UNITED STATES—Gifts—(Continued)

- Bowe, William J. How to use gifts in estate planning—other than gifts to minors. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 403-23.)
- Bowe, William J. Selection of property for gift purposes. *Banking*, v. 48, Dec. 1955, p. 52, 118.
- Bowen, William H. Politicians, beware! *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 671-4.
- Bronston, Byron E. Gifts to or for minors. *Trusts and estates*, v. 95, Oct. 1956, p. 934-41.
- Caplin, Mortimer. How to treat gifts to minors. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 193-221.)
- Caplin, Mortimer. Trusts for minors. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 361-91.)
- Casner, A. James. Property disposition under the federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 847-55.)
- Commerce clearing house, inc. Federal estate and gift taxes explained—including estate planning. 1956 ed. Chicago, Ill., Commerce clearing house, inc., c1956. 288p.
- Commerce clearing house, inc. Income, estate and gift tax provisions Internal revenue code of 1954 as amended to November 15, 1955. Chicago, Ill., Commerce clearing house, inc., c1955. 640p.
- Craven, George. Gift tax. New York, Practising law institute, December 1954. 106p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Dumas, Lawrence, Jr. Indian giver is still subject to tax, or Clifford trusts under 1954 code. *Journal of taxation*, v. 2, April 1955, p. 198-206.
- Ervin, John W. Income, estate and gift tax problems in planning family trusts under the 1954 internal revenue code. *Southern California law review*, v. 29, Dec. 1955, p. 1-22.
- Fleming, J. Carlton. North Carolina gift of securities to minors law—its federal tax implications. *North Carolina law review*, v. 34, Feb. 1956, p. 207-19.
- Foosaner, Samuel J. How to meet the issue of transfers intended to take effect at death. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1201-45.)
- Gift and income taxes on assignment of right to future contingent income. (Condensed from *University of Illinois law forum*, Spring 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 35-8.
- Goedert, John P. Income and transfer taxes. *Journal of accountancy*, v. 102, July 1956, p. 45-50.
- Gordon, George Byron and Wriggins, James C. Understanding federal income, estate and gift taxes with special application to insurance and annuities. Roslyn, N.Y., Institute for business planning, inc., c1954. 141p. plus index.
- Greenberger, Maurice H. Valuation problems in dispositions of property. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 409-29.)
- Harriss, C. Lowell. Economic effects of estate and gift taxation. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 855-64.)
- Harriss, C. Lowell. Erosion of the federal estate and gift tax bases. (In National tax association. *Proceedings*. . . . 1955. p. 350-69.)
- Hathfield, Roland F. Estate and gift tax changes in the 1954 code. *Tax executive*, v. 7, April 1955, p. 49-59.
- Kutz, I. Henry. Inter-vivos marital dispositions (income, estate and gift tax problems of pre-nuptial, separation and divorce property settlements). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 431-46.)
- Lasser, J. K., tax institute and Cunnion, John D. Gifts within a family. (In their J. K. Lasser's *treasury of tax saving ideas*. c1956. p. 140-5.)
- Lasser, J. K., tax institute and Wallace, Ralph. How to save estate and gift taxes. New York, American research council, c1955. 310p.
- Lentz, Hover T. How to draft a section 2503(c) trust for a minor. (In Southern California. University of. School of law. *Eighth tax institute tax forms and clauses*. . . . 1956. p. 293-318.)
- Lowndes, Charles L. B. Gift-tax problems on termination of joint tenancies are serious; caution advised. *Journal of taxation*, v. 5, Oct. 1956, p. 208-10.
- Lowndes, Charles L. B., and Kramer, Robert. Federal estate and gift taxes. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 1028p.
- McClure, James J., Jr. Living trusts for charity. *Illinois bar journal*, v. 44, Oct. 1955, p. 140-5.
- Maney, John F. Valuation of common stock of unlisted corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 584-8.
- Mann, J. Thomas. Gift and inheritance taxation of community property by common law states. *North Carolina law review*, v. 34, June 1956, p. 564-71.
- Moore, Winsor C. Uniform gifts of securities to minors act: a consideration of its merits. (Condensed from *University of Detroit law journal*, March 1956) *Monthly digest of tax articles*, v. 6, July 1956, p. 13-25.
- Moser, Richard G. Gifts to charities: assignments, future gifts. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 121-30.)
- Murphy, A. Thomas. Valuation of the capital stock of Fairview stores, inc. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 134-46.)
- Murphy, Joseph Hawley. How to use antenuptial agreements in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 47-65.)
- Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving. Gifts of life insurance by the insured. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 247-64.)
- Nevitt, Peter K. Tax aspects of gifts to college fraternities. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 754-8.
- O'Byrne, John C. Internal revenue code of 1954 estate and gift taxes. *Iowa law review*, v. 40, Spring 1955, p. 400-39.
- Polisher, Edward N., and Winkelman, Peter M. Gifts to minors—their federal tax implications. *Dickinson law review*, v. 59, June 1955, p. 287-98.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Price, Francis, Jr. Gift tax considerations in divorce settlements depend on section 2516. *Journal of taxation*, v. 3, Dec. 1955, p. 367-9.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 467-675.)
- Ray, George E., and Hammonds, Oliver W. Internal revenue code of 1954: a summary of the estate and gift tax provisions. *American bar association journal*, v. 41, June 1955, p. 534-7, 571.
- Recent legislation to facilitate gifts of securities to minors. *Harvard law review*, v. 69, June 1956, p. 1476-90.
- Rice, Ralph S. Judicial trends in gratuitous assignments to avoid federal income taxes. *Yale law journal*, v. 64, June 1955, p. 991-1017.
- Rogers, Dwight. Gift tax exclusions: new developments. *American bar association journal*, v. 41, April 1955, p. 364-5.
- Rogers, Dwight, Forbes, John G., and Smith, Henry Cassorte. Recent changes in the rules for gifts to minors (how the trouble has been cleared up). *University of Pittsburgh law review*, v. 17, Summer 1956, p. 585-93.
- Rogers, Dwight, Smith, Henry Cassorte and Forbes, John G. Gift tax at work. *Practical lawyer*, v. 2, May 1956, p. 84-90.

TAXATION, UNITED STATES—Gifts—(Continued)

- Schlesinger, M. R. When and how to use the new statutory custodian for gifts to minors. *Journal of taxation*, v. 5, Nov. 1956, p. 263-4.
- Smith, Roland K. Tax aspects of providing for minors in family property arrangements. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 909-17. (*University of Chicago—8th annual Federal tax conference*)
- Stutsman, Carl A., Jr. Estate and gift tax aspects of drafting survivor-purchase agreements. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 995-1002.)
- Tenney, Daniel G., Jr. Tax considerations in gifts to minors made under new state custodian laws. *Journal of taxation*, v. 5, Dec. 1956, p. 348-50.
- Trachtman, Joseph. Estate and gift tax changes. *Trusts and estates*, v. 94, Feb. 1955, p. 104-8.
- Trachtman, Joseph. Federal estate and gift taxation. *New York university law review*, v. 30, Feb. 1955, p. 329-44. v. 31, March 1956, p. 463-70.
- United States. Internal revenue service. Actuarial values for estate and gift tax; supplementing Tables I and II and the related examples of the estate and gift tax regulations—applicable in the case of decedents dying or of gifts made after December 31, 1951. Washington, D.C., Government printing office, 1955. 58p.
- United States. Internal revenue service. Statistics of income for 1951—Part I, individual and taxable fiduciary income tax returns and gift tax returns. Washington, D.C., Government printing office, 1955. 192p.
- Van Allen, William K. Gifts in contemplation of death. *Trusts and estates*, v. 95, Feb. 1956, p. 121-2.
- Wardell, John W. Liability for gift and income taxes on assignment of right to future contingent income. *University of Illinois law forum*, v. 1955, Spring 1955, p. 177-81.
- Weingarten, Max. Gift and estate tax consequences of widow's election in community property states. *American bar association journal*, v. 42, Dec. 1956, p. 1163-4.
- Widmark, G. Norman. Tax considerations under model act—security gifts to minors. *Trusts and estates*, v. 95, Aug. 1956, p. 698-702.
- Wormser, Rene A. Changes in tax planning necessitated by the Internal revenue code of 1954—estate and gift tax phases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 77-94.)
- Wormser, Rene A. Gifts to charity can actually put money in your pocket, if you're rich enough. *Journal of taxation*, v. 4, April 1956, p. 211-12.
- Gratuitous assignments**
See Taxation, United States—Gifts
- Guaranty payments**
Fuller, Hoffman Franklin. Tax results of stockholder advances and guaranty payments. (Comments) *Tulane law review*, v. 29, June 1955, p. 775-84.
- Holzman, Donald J. Current trend in guaranty cases: an impetus to thin-incorporation? *Tax law review*, v. 11, Nov. 1955, p. 29-50.
- Plowman, Jack W. Deductibility of payments by uncompensated guarantors of corporate debts. *University of Pittsburgh law review*, v. 17, Fall 1955, p. 83-92.
- Plowman, Jack W. Guaranteed loan still best method of getting business bad debt, despite Putnam. *Journal of taxation*, v. 4, March 1956, p. 150-3.
- Smyers, John D. Stockholder loans and guaranty payments—ordinary loss deductions. *American bar association journal*, v. 41, Nov. 1955, p. 1051-2.
- History**
College of William and Mary. History and philosophy of taxation; a conference held at the College of William and Mary in Virginia, April 15, 1955. Williamsburg, Va., College of William and Mary, 1955. 95p.
- Miller, James D. Income tax—its origin, history, introduction into the United States, and subsequent evolution. (Speech before North Alabama chapter of the National association of cost accountants, October 15, 1956) 16p.
- Paul, Randolph E. History of taxation in the United States. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 5-16.)
- Paul, Randolph E. Short historical background in taxation to help practitioner make sound decisions today. *Journal of taxation*, v. 3, Nov. 1955, p. 258-63.
- Sager, William H. Brief history of inheritance taxation. *Virginia accountant*, v. 8, Jan. 1955, p. 13-18.
- Short history of excise taxes; present system seen result of emergency needs for revenue. *Tax review*, v. 17, July 1956, p. 25-8.
- Sigafoos, Robert A. Municipal income tax: its history and problems. Chicago, Ill., Public administration service, c1955. 169p.
- Holding companies**
See Holding companies and subsidiaries—Taxation
Taxation, United States, under subheadings: Associated companies; Personal holding companies
- Hurricanes**
See Disasters
Taxation, United States—Casualty losses
- Husbands and wives**
See also Taxation, United States, under subheadings: Alimony; Common disaster; Community property; Estates and trusts; Family income; Family partnerships; Family settlements; Family transactions
- Anderson, Paul E. Marital deduction and equalization under the federal estate and gift taxes between common law and community property states. *Michigan law review*, v. 54, June 1956, p. 1087-1134.
- Bowron, Harold A., Jr. Use of survivorship clauses in wills. (Notes) *Vanderbilt law review*, v. 8, April 1955, p. 627-34.
- Casner, A. James. Marital deduction. (In his *Estate planning*. ed. 2. 1956. p. 634-93.)
- Durbin, Winfield T. Tax considerations in marriage, separation, and divorce settlements. *University of Illinois law forum*, v. 1955, Fall 1955, p. 489-532.
- Fink, Malvern B. How to provide for a marital deduction by trust or power of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 117-38.)
- Fleming, Austin. Present status of the marital deduction. *Taxes—the tax magazine*, v. 33, March 1955, p. 167-72.
- Glassmoyer, Thomas P. Terminable interest and the marital deduction. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 393-407.)
- Hudson, John M. Marital settlements—tax treatment and tax planning. *Michigan state bar journal*, v. 35, March 1956, p. 56-68.
- Knecht, Lawrence G. Life insurance options and marital deduction. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 13-34.
- Kutz, I. Henry. Inter-vivos marital dispositions (income, estate and gift tax problems of prenuptial, separation and divorce property settlements). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 431-46.)
- Lagomarcino, Paul D. Divorced husband and the dependency exemption mirage: an outline of the problem and of a statutory corrective procedure. *Tax law review*, v. 12, Nov. 1956, p. 85-95.
- Lasser, J. K., tax institute and Cunliffe, John D. Tax savings involving husband and wife. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 161-4.)
- Lourie, George B. How to use insurance settlement options to get the marital deduction. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 139-78.)
- Mannheimer, Albert, Wheeler, Henry L., Jr., and Friedman, Joel Irving. Effective use of marital

TAXATION, UNITED STATES—Husbands and wives—(Continued)
 deduction trusts under 1954 code. *Journal of taxation*, v. 3, July 1955, p. 54-5.
 Murphy, Joseph Hawley. How to use antenuptial agreements in estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 47-65.)
 Powers, I. A. How to solve mathematical problems of husband-wife estate planning. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 3-45.)
 Prentice-Hall, inc. Marital deduction handbook, ed. 3. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 24p.
 Raskin, Edward M. Drafting a property settlement agreement under the 1954 code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 713-32.)
 Rich, Maurice H. Tax savings in filing joint returns. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1591-1602.)
 Rodman, Leroy E. Executor's power to allocate property to qualify for the marital deduction. *Trusts and estates*, v. 94, Oct. 1955, p. 801-5.
 Rosenfeld, Donald T. Drafting a property settlement agreement under the 1954 Code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 675-712.)
 Sammond, Frederic. Marital deduction—use and form of the marital bequest. (Condensed from *Marquette law review*, Winter 1954-1955) *Monthly digest of tax articles*, v. 5, May 1955, p. 1-10.
 Tannenwald, Theodore, Jr. How to provide for the marital deduction, other than trusts and powers of appointment. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 102-16.)
 Turk, Richard J., Jr. Marital and other federal estate tax deductions under the new code. *Practical lawyer*, v. 1, Oct. 1955, p. 39-52.
 Turk, Richard J., Jr. When is there tax advantage in using marital deduction: an answer in figures. *Journal of taxation*, v. 4, May 1956, p. 308-10.
 Webster, George D. Recent developments in the marital deduction. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 82-95.
 Wiles, Darrell D. 1954 Internal revenue code: tax problems in connection with divorces. *American bar association journal*, v. 42, June 1956, p. 528-32.

Illegal transactions
 Embezzlement and income under the internal revenue code. *Indiana law journal*, v. 30, Summer 1955, p. 487-501.
 Gelfand, Sidney. "Wilcox" or "Rutkin"—is the fog lifting? *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 109-14.

Immunity
 See Taxation, United States—Exemptions

Improper accumulation of surplus
 See Taxation, United States—Undistributed profits

Incentive
 Gornick, Alan L. Tax incentives and our national foreign policy. *Tax executive*, v. 7, April 1955, p. 3-21.
 Shelton, John P. Tax incentive for stabilizing business investment. *National tax journal*, v. 9, Sept. 1956, p. 232-46.

Income
 See also Income
 Tax limitation
 Taxation, United States—Averaging income
 American institute of accountants. Committee on federal taxation. Recommendations for amendments to the internal revenue code; submitted to the Joint committee on internal revenue taxation, October 1, 1956. New York, American institute of accountants, c1956. 52p.

Andrews, T. Coleman. Why the income tax is bad. *U.S. news and world report*, May 25, 1956, p. 62-73.

Avent, Ira M. Untaxed income and tax differentials. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 27-34.)

Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors. Montgomery's federal taxes, ed. 36. New York, Ronald press co., 1955. various paging.

Beck, David. Compensation to employees and their beneficiaries: some income and estate tax consequences. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 433-67.)

Bierman, Jacquin D., and Craig, Eleanor L. Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1505-36.)

Blum, Walter J. Simplification of the federal income tax law. *Tax law review*, v. 10, Jan. 1955, p. 239-53.

Blum, Walter J., and Johnson, James P. 1913-2013; a hundred years of income taxation. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 41-9.

Bowe, William J. Common income and estate tax traps in the draftsmanship of wills under the '54 code. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 268-78.

CPAs call for independent, high-level commission to study income tax structure. *Journal of taxation*, v. 5, Oct. 1956, p. 240-4.

Cerny, John F. Prepaid income and reserves for estimated expenses. *Arthur Young journal*, v. 2, Jan. 1955, p. 1-12.

Clearly reflecting income under section 446 of the Internal revenue code. *Columbia law review*, v. 54, Dec. 1954, p. 1267-90.

Cohen, Victor. Income under the 1954 code. *News bulletin* (Massachusetts society of certified public accountants), v. 28, Jan. 1955, p. 26-36.

Commerce clearing house, inc. Income, estate and gift tax provisions Internal revenue code of 1954 as amended to November 15, 1955. Chicago, Ill., Commerce clearing house, inc., c1955. 640p.

Commerce clearing house, inc. Income tax regulations under 1954 code, as of May 15, 1956. Chicago, Ill., Commerce clearing house, inc., c1956. 695p.

Cutler, Arnold R. Capital gains aspects of transactions involving future income—sales of contracts. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1241-63.)

Dyckman, Samuel A. Federal income tax legislation of 1956. *New York certified public accountant*, v. 26, Dec. 1956, p. 715-18.

Ervin, John W. Income, estate and gift tax problems in planning family trusts under the 1954 internal revenue code. *Southern California law review*, v. 29, Dec. 1955, p. 1-22.

Fisher, Glenn W. Toward a theory of personal income tax jurisdiction. *Taxes—the tax magazine*, v. 33, May 1955, p. 373-81.

Foulke, Roy A. Income tax and accountancy. (In his *Genesis of the 14 important ratios*. c1955. p. 6-12.)

Foulke, Roy A. Yearly tabulations of Statistics of income. (In his *Genesis of the 14 important ratios*. c1955. p. 12-32.)

Freter, Paul L. Business income, expenses, and accounting methods. *University of Illinois law forum*, v. 1955, Fall 1955, p. 357-79.

Fried, Stephen. Short-cut method for simultaneous tax computation. *Accounting review*, v. 30, April 1955, p. 316-19.

Friedman, Wilbur H., and Michaelson, Arthur M. How to plan for the income of an estate. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1541-78.)

Gift and income taxes on assignment of right to future contingent income. (Condensed from *University of Illinois law forum*, Spring 1955) *Monthly digest of tax articles*, v. 5, Sept. 1955, p. 35-8.

Goedert, John Philip. Equity and the Internal revenue code. *Texas certified public accountant*, v. 28, Sept. 1956, p. 1, 5-8; Oct. 1956, p. 10-12.

TAXATION, UNITED STATES—Income—(Continued)

- Goedert, John Philip. Income and transfer taxes. *Journal of accountancy*, v. 102, July 1956, p. 45-50.
- Goedert, John Philip. New income tax law and its effect on industry. *Robert Morris associates bulletin*, v. 38, Oct. 1955, p. 40-51.
- Good fight over estimated expenses and prepaid income. (Editorial) *Journal of accountancy*, v. 99, May 1955, p. 35-6.
- Gordon, George Byron and Wriggins, James C. Understanding federal income, estate and gift taxes, with special application to insurance and annuities. Roslyn, N.Y., Institute for business planning, inc., c1954. 141p. plus index.
- Green, Thomas J. Timing income and deductions for the right years. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 1-11.)
- Hughes, Abner E. Re-examination of the 1954 code: Other income, capital gains and losses. *Journal of accountancy*, v. 102, Dec. 1956, p. 42-8.
- Income tax laws enacted by 84th congress. *Journal of accountancy*, v. 102, Oct. 1956, p. 14.
- Isham, Pearl M. Income taxes—source of eternal revenue. *Woman C.P.A.*, v. 17, Aug. 1955, p. 4-5, 11.
- Jacobs, Bernard S. Major problems in tax planning arising from differences between Louisiana and federal income tax law. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 469-91.)
- Jensen, Wallace M. Statement before Subcommittee on internal revenue taxation, Committee on ways and means, November 20, 1956. 15 plus 5 type-written pages.
- Krystal, Sidney D. Deductions—estate tax or income tax? *Trusts and estates*, v. 94, June 1955, p. 489-92.
- Lasser, J. K. Your income tax. 1956 ed. New York, Simon and Schuster, 1955. 214p.
- Lasser, J. K. Your income tax. 1957 ed. New York, Simon and Schuster, c1956. 218p.
- Lindsay, David A. Items of gross income. New York, Practising law institute, April 1955. 60p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)
- Lockyer, Charles R. Legal nature of the state income tax. *Kentucky law journal*, v. 43, Winter 1955, p. 215-34.
- Machinery and allied products institute. Reserves for estimated expenses and prepaid income: proposed Internal revenue service regulations issued governing effect of repeal of sections 452 and 462; present status of estimated expenses and prepaid income reviewed. Washington, D.C., Machinery and allied products institute, November 14, 1955. 8p. plus. (*Bulletin no. 3331*)
- Magill, Roswell. Impact of income tax leakages—a postscript to Randolph Paul. *Tax law review*, v. 12, Nov. 1956, p. 1-14.
- Mahon, James J., Jr., editor. Benefits under section 452 available despite repeal. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89.
- Mahon, James J., Jr., editor. Consistent accounting practice and income determination. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 91.
- Mahon, James J., Jr., editor. Working with the revenue code in 1956; selected comments from the Journal of accountancy's tax clinic, July 1954-June 1956. New York, American institute of accountants, c1956. 125p.
- Mattersdorf, Leo. Difficulties in the uniform allocation of income. *Tax executive*, v. 8, Jan. 1956, p. 162-70.
- Meyer, Theodore R. Reed-Dirksen amendment; a re-examination of our income tax theory. *American bar association journal*, v. 42, Jan. 1956, p. 42-5.
- Miller, James D. Income tax—its origin, history, introduction into the United States, and subsequent evolution. (Speech before North Alabama chapter of the National association of cost accountants, October 15, 1956) 16p.
- Mills, Wilbur D. Keep the income tax but make it fair. *U.S. news and world report*, v. 41, July 27, 1956, p. 68-80.
- Mosca, William F. Federal income tax—a brief explanation. *Transcript*, v. 12, June 1955, p. 1, 6-7.
- National association of manufacturers. Tax program for economic growth; a statement of tax issues and solutions featuring a plan for orderly reduction in the high and discriminatory rates of income tax. New York, National association of manufacturers, Jan. 1955. 55p.
- O'Byrne, John C. Internal revenue code of 1954—income taxes. *Iowa law review*, v. 40, Fall 1954, p. 46-106.
- Paul, Randolph E. Erosion of the tax base and rate structure. *Tax law review*, v. 11, March 1956, p. 203-22.
- Paul, Randolph E. Fiscal priorities for our growing economy. *Howard law journal*, v. 2, June 1956, p. 173-92.
- Peloubet, Maurice E. What's wrong with the income tax? *Dun's review and modern industry*, v. 68, Aug. 1956, p. 41-2, 75-7.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- Prentice-Hall, inc. Round-up of tax benefits under the new law; concise explanation of the Internal revenue code of 1954. New York, Prentice-Hall, inc., c1954. 48p.
- Pyle, John C., Jr. Income, estate and gift taxation of life, accident and sickness insurance and annuities under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 467-675.)
- Randall, Clyde N. Income and exclusions from income. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 40-7.)
- Rapp, Leslie M. Some recent developments in the concept of taxable income. *Tax law review*, v. 11, May 1956, p. 329-72.
- Reiling, Herman T. Law of income taxation and corporate distributions. *Notre Dame lawyer*, v. 31, March 1956, p. 147-89.
- Rice, Ralph S. Judicial trends in gratuitous assignments to avoid federal income taxes. *Yale law journal*, v. 64, June 1955, p. 991-1017.
- Rozental, Alek A. Integration of sales and income taxes at the state level. *National tax journal*, v. 9, Dec. 1956, p. 370-7.
- Rudick, Harry J., and Wender, Ira T. Federal income taxation. *New York university law review*, v. 31, March 1956, p. 435-61.
- Ruslander, S. Leo. Humor in income tax cases. (Condensed from *University of Pittsburgh law review*, Spring 1955) *Monthly digest of tax articles*, v. 5, July 1955, p. 44-52.
- Scott, Frank C. Strange case of Commissioner v. Linde. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 675-83.
- Seidman, J. S. Current developments in income taxes. (In Ohio state university. College of commerce and administration. *Proceedings of the sixteenth annual institute on accounting* . . . 1954. p. 110-18.)
- Shepard, Burton L. Accounting for income. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 250-61.)
- Stanley, Joyce and Kilcullen, Richard. Federal income tax; a guide to the income tax provisions of the internal revenue code, the income tax regulations and the more important court decisions. ed. 3 (1955). New York, Tax club press, 1955. 380p.
- Surrey, Stanley S., and Warren, William C. Federal income taxation—cases and materials. 1955 ed. Brooklyn, N.Y., Foundation press, inc., 1955. 1377p.
- Sutter, William P. Election to deduct expenses for estate or income taxes: effective use of 1954 code. *Journal of taxation*, v. 3, Dec. 1955, p. 357-60.

TAXATION, UNITED STATES—Income—(Continued)

- Taxability of punitive damages: Glass cuts Macomber strait-jacket. (Condensed from *Southwestern law journal*, Summer 1955) *Monthly digest of tax articles*, v. 6, Nov. 1955, p. 53-60.
- Tingle, W. R. Equitable theory of income tax calculation. Charlotte, N.C., W. R. Tingle, c1955. leaflet.
- United States. Joint committee on internal revenue taxation. Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference; compiled by the staffs of the joint committee on internal revenue taxation and the Treasury department, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- United States. Joint committee on internal revenue taxation. Summary of the new provisions of the Internal revenue code of 1954 (H.R. 8300); as agreed to by the conferees (Public law 591, 83d cong.), February 1955. Washington, D.C., Government printing office, 1955. 140p.
- United States. Joint committee on internal revenue taxation and the Treasury department. Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- United States. Joint committee on internal revenue taxation and the Treasury department. List of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. Washington, D.C., Government printing office, 1956. 14p.
- United States. Joint committee on the economic report. Federal revenue system: facts and problems; materials assembled for the subcommittee on tax policy by the subcommittee staff. Washington, D.C., Government printing office, 1956. 201p. (84th congress, 1st session, joint committee print)
- Wardell, John W. Liability for gift and income taxes on assignment of right to future contingent income. *University of Illinois law forum*, v. 1955, Spring 1955, p. 177-81.
- Williams, John E. How to handle income in respect of a decedent. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955, p. 2027-66.)
- Williams, Robert W. New rules for prepaid income and estimated expenses. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 981-7.)
- Woods, J. B. C. Taxation of extraordinary income. *Taxes—the tax magazine*, v. 33, May 1955, p. 353-69.
- Wren, Harold G. New concepts of income under the Internal revenue code of 1954. *Oklahoma law review*, v. 8, Feb. 1955, p. 59-78.
- Wright, L. Hart. Effect of the source of realized benefits upon the Supreme court's concept of taxable receipts. *Stanford law review*, v. 8, March 1956, p. 164-207.
- Zafft, Gene M. Discount bonds—ordinary income or capital gain? *Tax law review*, v. 11, Nov. 1955, p. 51-61. *National public accountant*, v. 6, March 1956, p. 6-10.
- Zarky, Hilbert P. Problems in constructive receipt and deferral of income. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 53-67.)
- Corporate**
- Bardes, Philip, Mahon, James J., Jr., McCullough, John and Richardson, Mark E., editors. Montgomery's federal taxes, ed. 36. New York, Ronald press co., 1955. various paging.
- Bierman, Jacquin D. Income taxation of corporations. *New York university law review*, v. 30, Feb. 1955, p. 254-77.
- Break, George F. Effects on capital expenditures of a shift from money to real income for tax purposes. *National tax journal*, v. 9, March 1956, p. 14-26.
- Bureau of national affairs, inc. Daily report for executives; Special supplement no. 7, IRS income tax regulations under secs. 1-38, 116 of 1954 Internal revenue code: tax on individuals and corporations (official text). Washington, D.C., Bureau of national affairs, inc. 17p. (No. 24, February 3, 1956)
- Clendenin, John C. Effect of corporate income taxes on corporate earnings. *Taxes—the tax magazine*, v. 34, June 1956, p. 391-8.
- Collado, Emilio G. United States taxation of corporate income from investment abroad. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 745-56.)
- Commerce clearing house, inc. Corporation 1955 filled-in tax return forms for 1954 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.
- Commerce clearing house, inc. Corporation 1957 filled-in tax return forms for 1956 income. Chicago, Ill., Commerce clearing house, inc., c1956. 56p.
- Conrad, Morton S. Proportional rates of taxation. *Taxes—the tax magazine*, v. 34, June 1956, p. 427-30.
- Crum, W. L. Fiscal-year reporting for corporate income tax. New York, National bureau of economic research, inc., 1956. (Technical paper 11)
- Graichen, Raymond E. Net operating loss deduction as applied to corporations. *Taxes—the tax magazine*, v. 33, July 1955, p. 519-25.
- Hellmuth, William F., Jr. Erosion of the federal corporation income tax base. (In National tax association. *Proceedings* . . . 1955, p. 315-50.)
- Keith, E. Gordon. Economic impact of the corporation income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 658-68.)
- Keith, E. Gordon. Future of the corporation income tax. *Journal of finance*, v. 11, May 1956, p. 195-204.
- Leggett, Herbert A. Effect of the corporate income tax on corporate financing. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 607-10.)
- Lerner, Eugene M., and Hendriksen, Elden S. Federal taxes on corporate income and the rate of return on investment in manufacturing, 1927 to 1952. *National tax journal*, v. 9, Sept. 1956, p. 193-202.
- Lintner, John. Effects of a shifted corporate income tax on real investment. *National tax journal*, v. 8, Sept. 1955, p. 229-51.
- Locke, Howard P. Other aspects of the 1954 code. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954, p. 56-79.)
- Miller, Merton H., and Shelton, John P. Effects of a shifted corporate income tax on capital structure. *National tax journal*, v. 8, Sept. 1955, p. 252-9.
- Rudick, Harry J. Effect of the corporate income tax on management policies. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 632-49.) *Howard law journal*, v. 2, June 1956, p. 232-53.
- Taylor, W. Bayard. Overall impact of the corporate income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 649-58.)
- United States. Internal revenue service. Statistics of income for 1951—Part 2, corporation income tax returns. Washington, D.C., Government printing office, 1955. 268p.
- United States. Internal revenue service. Statistics of income for 1952—Part 2, corporation income tax returns and personal holding company returns. Washington, D.C., Government printing office, 1955. 222p.
- Weiss, Tobias. Corporate contingent income: a case of tax planning. *Tax law review*, v. 12, Nov. 1956, p. 73-84.
- Individual**
- See also Taxation, United States, under sub-headings: Averaging income; Withholding

TAXATION, UNITED STATES—Income—Individual—(Continued)

- Anderson, Paul E. Basic changes in income taxation of individuals: deductions, credits and exemptions. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 69-122.)
- Bankers trust company. Federal income tax guide for the preparation of your 1954 individual income tax return and 1955 declaration of estimated tax. New York, Bankers trust company, c1954. 38p.
- Bowman, Worth B. Effects of the internal revenue code of 1954 on individual taxpayers, annuities, and life insurance. (Address before High Point association of life underwriters, February 10, 1955) 16 typewritten pages.
- Breen, Robert P. Deductions from adjusted gross income. *Ohio certified public accountant*, v. 14, Winter 1955, p. 25-7.
- Brock, Sylvester W. Income tax changes affecting individuals. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*, p. 1-8.)
- Bureau of national affairs, inc. Daily report for executives: Special supplement no. 7, IRS income tax regulations under secs. 1-38, 116 of 1954 Internal revenue code: tax on individuals and corporations (official text). Washington, D.C., Bureau of national affairs, inc. 17p. (No. 24, February 3, 1956)
- Commerce clearing house, inc. Handy 1957 explanation of your individual federal income tax return for 1956 income; including sample filled-in forms, rate tables, work sheets, check lists. Chicago, Ill., Commerce clearing house, inc., c1956. 48p.
- Commerce clearing house, inc. Individuals' 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 48p.
- Commerce clearing house, inc. 1956 federal payroll withholding tax tables, effective January 1, 1956. Chicago, Ill., Commerce clearing house, inc., c1955. 16p.
- Commerce clearing house, inc. 1957 federal payroll withholding tax tables, effective January 1, 1957. Chicago, Ill., Commerce clearing house, inc., c1956. 16p.
- Commerce clearing house, inc. 1957 federal tax computation—income tax, estate tax, gift tax. Chicago, Ill., Commerce clearing house, inc., c1956. 23p.
- Commerce clearing house, inc. 1956 rapid tax calculators for 1955 returns and 1956 declarations of estimated tax. Chicago, Ill., Commerce clearing house, inc., c1955. folder.
- Conrad, Morton S. Proportional rates of taxation. *Taxes—the tax magazine*, v. 34, June 1956, p. 427-30.
- Dendy, Thomas H. How to get greatest individual deductions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 1462-80.)
- Driscoll, Joseph P. Income averaging for individual income-tax purposes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955, p. 175-85.)
- First, Edward. Income tax aspects—individual. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute 1955*, p. 55-75.)
- Hayden, Martin F. Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*, p. 3-6.)
- Hoxie, David F. 1954 version of individual taxation. (In Georgia, University of, and others. *1954 estate planning and taxation institute*, p. 66-81.)
- Hughes, Abner E. Miscellaneous changes under the Revenue act of 1954—head of household; business expenses of outside salesmen; retirement income credit. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955, p. 135-46.)
- Jacobs, Earle E. Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*, p. 7-9.)
- Keigley, Richard B. Determination of taxable income. (In California society of certified public accountants. *Fifth annual tax accounting conference, 1954*, p. 5-11.)
- Kilcullen, Richard. Income taxation of individuals. *New York university law review*, v. 30, Feb. 1955, p. 235-51.
- Lasser, J. K. Your income tax. 1956 ed. New York, Simon and Schuster, 1955. 214p.
- Lasser, J. K. Your income tax. 1957 ed. New York, Simon and Schuster, c1956. 218p.
- Lasser, S. J. 1955 income tax guide—21 easy steps for preparing and filing your 1954 return. Greenwich, Conn., Fawcett publications, inc., c1954. 192p.
- Meldman, Louis L. Preparing the individual's tax return. *Taxes—the tax magazine*, v. 34, March 1956, p. 167-78.
- Meyer, Theodore R. Basic changes in income taxation of individuals: gross income and exclusions. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 35-68.)
- Pechman, Joseph A. Individual income tax base. (In National tax association. *Proceedings . . . 1955*, p. 304-15.)
- Pechman, Joseph A. Individual income tax provisions of the 1954 code. *National tax journal*, v. 8, March 1955, p. 114-35.
- Placing emphasis on rates or exemptions in the reduction of individual income taxes. (In National tax association. *Proceedings . . . 1954*, p. 277-301.)
- Prentice-Hall, inc. Individual federal income tax specimen returns completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 40p.
- Prentice-Hall, inc. Individual federal income tax specimen returns completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 40p.
- Research institute of America, inc. How to prepare individual '54 tax returns. New York, Research institute of America, inc., c1954. 80p.
- Research institute of America, inc. How to prepare individual '55 tax returns. New York, Research institute of America, inc., c1955. 90p.
- Schmitt, Daniel. Problems of individuals not in business. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*, p. 11-12.)
- Seltzer, Lawrence H. Interest as a source of personal income and tax revenue. New York, National bureau of economic research, inc., 1955. various paging. (*Occasional paper 51*)
- United States. Internal revenue service. Employer's tax guide; instructions for the withholding, deposit, payment, and reporting of . . . 1. income tax withheld from employees' wages; 2. employee and employer taxes under the Federal insurance contributions act (old-age and survivors insurance); 3. employer tax under the Federal unemployment tax act. Washington, D.C., Government printing office, 1954. 31p. (*Circular E, rev. January 1955*)
- United States. Internal revenue service. Statistics of income for 1951—Part 1, individual and taxable fiduciary income tax returns and gift tax returns. Washington, D.C., Government printing office, 1955. 192p.
- United States. Internal revenue service. Statistics of income for 1952—Part 1; individual and fiduciary income tax returns. Washington, D.C., Government printing office, 1956. 130p.
- United States. Internal revenue service. Your federal income tax 1954 for individuals. Washington, D.C., Government printing office, 1955. 186p.
- United States. Internal revenue service. Your federal income tax for individuals 1955. Washington, D.C., Government printing office, 1955. 107p.
- United States. Internal revenue service. Your federal income tax for individuals, 1956. Washington, D.C., Government printing office, 1956. 112p.
- United States. Joint committee on internal revenue taxation. Alternative plans for reducing the individual income tax burden. December 1955. Washington, D.C., Government printing office, 1956. 34p.

TAXATION, UNITED STATES—Income—Individual—

(Continued)

- Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E. Federal income taxation of individuals. May 1955. (Committee on continuing legal education of the American law institute collaborating with the American bar association) Philadelphia, Pa., American law institute, c1955. 150p.
- Wallfisch, Nathan. Individual and the 1954 code—an illustrative study. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 47-55.)
- Wright, Robert F. Income tax planning for individuals. (*The*) *Arthur Andersen chronicle*, v. 15, Oct. 1955, p. 296-307.

Inconsistencies

- Goetten, Joseph F. 3801 brought up to date. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1119-42.)

Indebtedness cancellation

See Debt

Indemnity payments

- Holzman, Robert S. Indemnity payments to Nazi victims. *Taxes—the tax magazine*, v. 34, May 1956, p. 340-5.

Inheritance

- Howard, Harvey A. Transfers subject to take effect at or after death. *Michigan law review*, v. 54, Dec. 1955, p. 295-6.
- Mann, J. Thomas. Gift and inheritance taxation of community property by common law states. *North Carolina law review*, v. 34, June 1956, p. 564-71.
- Sager, William H. Application of doctrine of equitable conversion to inheritance taxation. *Trusts and estates*, v. 95, Feb. 1956, p. 120-1.
- Sager, William H. Brief history of inheritance taxation. *Virginia accountant*, v. 8, Jan. 1955, p. 13-18.

Installment sales

See Installments—Taxation

Insurance companies

See Insurance companies—Taxation

Integration and correlation

See also Taxation, United States, under subheadings: Estates and trusts; Gifts; Income; Intergovernmental

- Faris, E. McGruder, Jr. Correlating the Virginia and federal income tax laws. *Virginia accountant*, v. 10, Fall 1956, p. 4-10.
- Rozental, Alek A. Integration of sales and income taxes at the state level. *National tax journal*, v. 9, Dec. 1956, p. 370-7.

Interest

See Interest

Intergovernmental

See also Taxation, United States, under subheadings: Double; Exemptions; Integration and correlation; Interstate commerce

- Buehler, Alfred G. Taxation aspects of intergovernmental fiscal relations. (In National tax association. *Proceedings* . . . 1955. p. 529-38.)
- Cox, Fred L. Uniformity in the apportionment of multi-state income: its need and the proper method of achievement. *Taxes—the tax magazine*, v. 33, July 1955, p. 526-31.
- Faris, E. McGruder, Jr. Correlating the Virginia and federal income tax laws. *Virginia accountant*, v. 10, Fall 1956, p. 4-10.
- Groves, Harold M. Background of intergovernmental fiscal relations. (In National tax association. *Proceedings* . . . 1955. p. 517-24.)
- Groves, Harold M., and Fisher, Glenn. State multiple taxation of personal income reexamined. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 36-40.

Hellerstein, Jerome R. State taxation of interstate business under the Commerce clause. *Journal of taxation*, v. 5, Nov. 1956, p. 303-8.

Intergovernmental fiscal relations. (In National tax association. *Proceedings* . . . 1954. p. 10-47.)

Jacobs, Bernard S. Major problems in tax planning arising from differences between Louisiana and federal income tax law. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 469-91.)

Kamins, Robert M. Federally-based state income taxes. *National tax journal*, v. 9, March 1956, p. 46-54.

Maxwell, James A. Intergovernmental fiscal devices for economic stabilization. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 807-17.)

Mushkin, Selma J. Distribution of federal taxes among the states. *National tax journal*, v. 9, June 1956, p. 148-65.

Supreme court's role in the administration of governmental tax immunity. (Notes) *Indiana law journal*, v. 30, Spring 1955, p. 341-50.

Tingle, W. R. Equitable theory of income tax calculation. Charlotte, N.C., W. R. Tingle, c1955. leaflet.

United States. Commission on inter-governmental relations. Financial aspects of the American federal system; report. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 363-73.

United States. Commission on intergovernmental relations. Study committee report on payments in lieu of taxes and shared revenues. Washington, D.C., Government printing office, June 1955. 197p.

Wood, Kenneth S. Problems in coordinating federal and California income tax returns. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 72-80.)

Interstate commerce

Cox, Fred L. Allocation v. apportionment as a basis for equitable state taxation of business. *Journal of taxation*, v. 2, Jan. 1955, p. 16-19.

Cox, Fred L. Case for the Georgia-type tax on interstate commerce measured by income. *Journal of taxation*, v. 3, Oct. 1955, p. 232-3.

Cox, Fred L. Uniformity in the apportionment of multi-state income: its need and the proper method of achievement. *Taxes—the tax magazine*, v. 33, July 1955, p. 526-31.

Drazen, Martin. Recent trends in state taxation of interstate commerce. *Taxes—the tax magazine*, v. 34, April 1956, p. 286-90.

Friedman, Edward. Nature of local incident of interstate commerce sufficient to justify state taxation. *Tax executive*, v. 7, Jan. 1955, p. 5-18.

Friou, Robert E. Review of recent significant tax cases and rulings of the past year relating to doing business and interstate commerce. *Tax executive*, v. 8, Jan. 1956, p. 149-61.

Friou, Robert E. Taxation of interstate business still confused despite Spector and other cases. *Journal of taxation*, v. 5, Sept. 1956, p. 168-71.

Hartman, Paul J. Sales taxation in interstate commerce. *Vanderbilt law review*, v. 9, Feb. 1956, p. 138-203.

Hellerstein, Jerome R. State taxation of interstate business under the Commerce clause. *Journal of taxation*, v. 5, Nov. 1956, p. 303-8.

Marsh, James M. Interstate commerce: state taxation of motor carriers. *American bar association journal*, v. 41, July 1955, p. 603-6.

Mattersdorf, Leo. Why taxpayer has such difficulty getting fair taxation of interstate business. *Journal of taxation*, v. 5, Aug. 1956, p. 106-7.

Saxe, Martin and Keigwin, Lloyd D. Practical solution for problems arising from state taxation of interstate commerce. *Journal of taxation*, v. 3, Oct. 1955, p. 233-5.

Scheffer, Walter F. Reciprocity in the taxation of interstate trucks. *National tax journal*, v. 9, March 1956, p. 75-83.

Inventories

See Inventories

Investments and securities

See Investments and securities—Taxation

TAXATION, UNITED STATES—(Continued)**Involuntary conversions**

See Taxation, United States—Conversions

Lobbying

See Lobbying

Loopholes

Avent, I. M. What are the so-called tax loopholes? (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 612-21.)

28 of Treasury's famous secret loopholes and hardships revealed by Ways and means committee. *Journal of taxation*, v. 5, Dec. 1956, p. 322-7.

Loss companies

See also Loss companies and divisions
Taxation, United States—Gains and losses

Arent, Albert E. Tax aspects of buying loss corporations under the 1954 code. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 955-63. (*University of Chicago—8th annual Federal tax conference*)

Buckley, Wallace R., and Kearney, Anthony F. Acquisition of loss companies. *News bulletin* (Massachusetts Society of certified public accountants), v. 29, Dec. 1955, p. 70-2.

Carroard, Kenneth and Propp, Theodore. Opportunities for tax savings through acquisition of loss corporations under 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 2-6.

Casey, William J., and Bierman, Jacquin. How to make money with losses. (In their *Tax shelter in business*, c1955, p. 111-22.)

Cohn, Lawrence E. Acquiring the loss corporation: fact or fantasy. (In New York university. *Institute on federal taxation (thirteenth annual institute)*, 1955, p. 757-69.)

Eisenstein, Louis. Acquisition of loss corporations. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956*.)

Gardner, Marshall C. Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

Golding, Jordan L. Acquisition of tax loss corporations. *National public accountant*, v. 6, March 1956, p. 12-15.

Harris, Norman. Acquisition of loss corporations under the new revenue code. *Credit executive*, v. 48, June 1955, p. 17-21.

Liles, Kenneth. Factors to consider under Section 269 when acquiring businesses to avoid tax. *Journal of taxation*, v. 5, Nov. 1956, p. 318-19.

Liles, Kenneth. Section 269 of the 1954 code: acquisitions to avoid federal income tax. *American bar association journal*, v. 41, Oct. 1955, p. 936-8.

McDaniel, L. R. Carryovers in certain corporate acquisitions. *Tax executive*, v. 7, July 1955, p. 19-24.

Mahon, James J., Jr., editor. Availability of loss carryovers of acquired companies. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 80.

Phillips, Edwin S. Transfers to controlled corporations and carry forward benefits of acquired corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 65-75.)

Rea, Frank T. Making the most of losses. (In American institute of accountants. *Tax planning in business policy*, c1956, p. 87-97.)

Rice, Ralph S. Changes in the net operating loss carry-back, carry-forward, and acquisition of loss corporations. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955, p. 433-74.)

Rice, Ralph S. Internal revenue code, section 269; does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955. *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.)

Tannenbaum, Jerome. Extra relief for loss corporation having dividend income: another loophole? *Journal of taxation*, v. 2, June 1955, p. 343.

Weithorn, Stanley. Loss corporations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 309-29.)

Winton, Sydney C. Loss corporations and carryovers. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 549-55.

Lump sum income

See Authors
Inventors
Taxation, United States—Averaging income

Marital deduction

See Taxation, United States, under subheadings: Deductions; Husbands and wives

Meals and lodging

See Taxation, United States—Food and lodging

Medical expenses

Connolly, James Noone. Treatment of medical, dental, etc., expenses under the 1954 code. *Louisiana certified public accountant*, v. 16, April 1956, p. 14-18.

Hodgkin, John P. Medical expenses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 1481-4.)

Kingsolver, Jack D. Contributions, interest, taxes and medical deductions. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955, p. 66-76.)

Mergers

See Consolidations and mergers—Taxation

Mining industry

See Mining and metallurgy—Taxation

Moving and housing expenses

Bailey, Andrew C. Moving and housing expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 1479-88.)

Multiple entities

Hea, Wayne and Schlottman, E. E. How to keep your tax rate at 30% through multiple corporations. *National public accountant and P.A.*, v. 1, Nov. 1956, p. 12-14.

Sargent, D. A. When and how to use multiple entities. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 159-76.)

Municipal

See also Taxation, under name of city

Antieau, Chester James. Municipal power to tax—its constitutional limitations. *Vanderbilt law review*, v. 8, June 1955, p. 698-752.

Bowman, Sam T. Sales tax administration in a small city. *Municipal finance*, v. 28, Feb. 1956, p. 110-13.

Brown, Bradley. Administration of municipal cigarette and gasoline taxes. *Municipal finance*, v. 27, May 1955, p. 149-55.

Creel, Leslie H. Personal property tax collections. *Municipal finance*, v. 27, Feb. 1955, p. 107-16.

Develle, Robert E. Sales tax administration in a large city. *Municipal finance*, v. 28, Feb. 1956, p. 131-6.

Due, John F. Is municipal use of sales taxation desirable? *Municipal finance*, v. 28, Feb. 1956, p. 104-10.

Garbarino, Robert P., and Glancey, Joseph R. Municipal corporations—exemption from taxation—proprietary versus governmental functions. *Vilanova law review*, v. 1, Jan. 1956, p. 79-96.

Herbert, Douglas B. Real property current tax collections. *Municipal finance*, v. 27, May 1955, p. 159-64.

Hobbs, Edward H. Municipal sales tax in Mississippi. *Municipal finance*, v. 28, Feb. 1956, p. 120-4.

Margolis, Julius. Variation of property tax rates within a metropolitan region. *National tax journal*, v. 9, Dec. 1956, p. 326-30.

TAXATION, UNITED STATES—Municipal—(Continued)

- Martel, Joseph S., editor. New developments in state and local taxation; a department. *See* issues of *Journal of taxation* beginning with January 1955.
- Martin, James W. Devising and administering municipal gross receipts and business licenses. *Municipal finance*, v. 27, May 1955, p. 134-40.
- Miller, Honora A., and Aex, Robert P. Collecting delinquent property taxes and enforcing tax liens and sales. *Municipal finance*, v. 27, May 1955, p. 145-9.
- Sigafoos, Robert A. Municipal income tax: its history and problems. Chicago, Ill., Public administration service, c1955. 169p.
- Taylor, William E. Ad valorem taxation; appraisal accounting, controlling, assessment equalization and tax roll preparation adapted to IBM equipment. San Bernardino, Calif., The author (1957?). 61p. plus charts and forms.
- Vernon, Weston, Jr. Municipal tax problems. (In Tax institute, inc. *Financing metropolitan government*. 1955. p. 191-9.)
- Zimmerman, Joseph F. Municipal sales tax need not be objectionable. *Municipal finance*, v. 28, Feb. 1956, p. 114-17.

Mutuel taxes

See Race tracks—Taxation

Net worth

See Net worth

Non-profit organizations

See Non-profit organizations—Taxation

Non-resident aliens

See Taxation, United States—Aliens

Non-resident citizens

See Taxation, United States—Foreign residents

Non-trade or non-business

See Taxation, United States—Expenses—Non-trade or non-business

Oil industry

See Oil industry—Taxation

Operating losses

See Taxation, United States—Gains and losses

Options

See Stock options

Ordinary and necessary expenses

See Taxation, United States—Expenses—Ordinary and necessary

Organization expenses

Sugarman, Norman A. Organization of a corporation: new considerations under the Internal revenue code of 1954. *Western Reserve law review*, v. 6, Summer 1955, p. 333-83.

Overassessments

See Taxation, United States—Overpayments

Pari-mutuel taxes

See Race tracks—Taxation

Partnerships

See also Business—Form of organization
Taxation, United States—Family partnerships

ABA tax section points out many difficulties practitioners are having with partnerships. *Journal of taxation*, v. 5, Dec. 1956, p. 360-5.

American medical association. Tax aspects of a medical partnership. (In its *Federal income tax liability of physicians*, c1955. p. 29-38.)

Appelman, Frank B. Use of the partnership as an instrumentality in oil operations. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 519-34.)

Ashby, Robert S., and Rabb, Albert L., Jr. Drafting of partnership agreements under the 1954 internal revenue code. *Indiana law journal*, v. 31, Fall 1955, p. 45-61.

Ayers, Allan F., Jr. Revenue code of 1954—income tax aspects—partnerships. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 21-54.)

Bardes, Philip, and others. Partnerships. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 19.)

Baru, Robert C. Transactions and situations involving partnerships under the provisions of the 1954 code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 115-22.)

Billings, K. E. Partnerships—sale, exchange, liquidation of interests. *National public accountant and PA*, v. 1, Oct. 1956, p. 17-19.

Borden, John R. Some partnership problems involving basis. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 40-6.)

Boydston, Frank W. Pooling of outside income. *Journal of accountancy*, v. 100, Aug. 1955, p. 62-5.

Brearey, Ralph. Partnerships under the Internal revenue code of 1954. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 127-37.

Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 281-310.)

Bugan, Thomas G., and Brown, Ralph S. Partnerships and proprietorships electing to be taxed as corporations. *Chicago bar record*, v. 36, Jan. 1955, p. 169-74, 176.

Burford, A. L., Jr. Tax problems in the split-up of a partnership. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 87-108.)

Burns, Donald T. Determination of partner's tax liability. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 106-20.)

Capital gains on sale of partnership interest for profit on contracts in progress. *Journal of taxation*, v. 4, March 1956, p. 176-7.

Carter, James J. Tax treatment of partnerships. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic* 1954. p. 33-9.)

Chrisman, G. Burgan. New treatment of partnership transactions under the 1954 code. *Ohio certified public accountant*, v. 15, Summer 1956, p. 113-17.

Cobb, Edward L. Taxation of partners under the Internal revenue code of 1954. *Michigan state bar journal*, v. 34, July 1955, p. 7-15.

Commerce clearing house, inc. Corporation 1955 filled-in tax return forms for 1954 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.

Commerce clearing house, inc. Corporation 1956 filled-in tax return forms for 1955 income. Chicago, Ill., Commerce clearing house, inc., c1955. 56p.

Commerce clearing house, inc. Corporation 1957 filled-in tax return forms for 1956 income. Chicago, Ill., Commerce clearing house, inc., c1956. 56p.

Commerce clearing house, inc. "Proposed" regulations for partners and partnerships. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.

Connolly, James Noone. Election of certain partnerships and proprietorships as to taxable status. *Tax executive*, v. 7, April 1955, p. 39-48. *Louisiana certified public accountant*, v. 16, Sept. 1955, p. 5-11.

Cutler, Arnold R. How to deal with "terminable interest" problems arising upon the death of a partner. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955. p. 1429-65.)

Dibble, J. Rex. Distributions by a partnership. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 130-8.)

TAXATION, UNITED STATES—Partnerships—
(Continued)

- Dibble, J. Rex. Partnership changes in general. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 177-89.)
- Dortch, John J. Taxation—effects of federal taxes on partnership "buy and sell" agreements funded by life insurance. *North Carolina law review*, v. 33, Feb. 1955, p. 311-21.
- Driscoll, Joseph P. Collapsible partnership device and sales or exchanges of partnership interests (including definition of "unrealized receivables" and "substantially appreciated inventory items"). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 987-1005.)
- Driscoll, Joseph P. Major points of impact of the new partnership regulations. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 195-232.)
- Drysdale, Douglas D. How new concept of "partnership interest" underlies many problems with new code. *Journal of taxation*, v. 2, June 1955, p. 340-2.
- Fillman, Jesse R. Effect on the investor's group of new subchapter K, "Partners and partnerships," and the new Texas limited partnership act. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation . . . 1956*. p. 721-41.)
- Forster, Richard H., and Willis, Arthur B. How to draft a partnership buy and sell agreement. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 57-86.)
- Fowler, Earle B., and Carey, James T. Income tax consequences of partnership agreements under the 1954 Internal revenue code. (Condensed from *Kentucky law journal*, Spring 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 56-60.
- Freeman, Charles B. E. Partnership formation and sale or transfer under the 1954 code. *Tax law review*, v. 11, Nov. 1955, p. 1-28.
- Garcia, Le Verne W. Tax accounting problems of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 117-20.)
- Goedert, John P. Basis problems of partners and partnerships. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 198-225.)
- Goode, W. Boone. New requirements for minimizing tax on termination of partner's interest under 1954 code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 65-75.)
- Goodwill not mentioned in sale of accounting partnership; capital gain denied. *Journal of taxation*, v. 3, Dec. 1955, p. 344.
- Greisman, Bernard H., and Schreiber, Irving. How to operate partnerships. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 38-55.)
- Hauser, Crane C. Tax planning of the sale of a partnership interest. *Iowa law review*, v. 41, Fall 1955, p. 50-66.
- Hea, Wayne. Sale of a partnership interest. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 139-48.)
- Jackson, J. Paul. Contributions to partnership capital of property other than money. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 191-227.)
- Jackson, J. Paul. Tax problems of oil and gas partnerships (Subchapter K). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation . . . 1955*. p. 441-77.)
- Jackson, J. Paul, and others. Internal revenue code of 1954: partnerships, by J. Paul Jackson, Mark H. Johnson, Stanley S. Surrey, Carolyn K. Tenen and William C. Warren. *Columbia law review*, v. 54, Dec. 1954, p. 1183-1236.
- Janin, Harry. Re-examination of the 1954 revenue code: Partners and partnerships. *Journal of accountancy*, v. 102, Sept. 1956, p. 47-52.
- Jensen, Wallace M. Elections to be taxed as a corporation or as an unincorporated business. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1029-54.)
- Johnson, Mark H. Impact of section 736 on a hypothetical situation: new look. (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955*. p. 34-42.)
- Jones, Robert P. Taxation of partnerships under the Internal revenue code of 1954. *Hadley service bulletin*, Feb. 1956, p. 1-4.
- Kahn, Edwin L. Drafting partnership agreements under the 1954 code—special provisions for profit sharing and miscellaneous problems (other than death or withdrawal of partner.) (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 909-38.)
- Keir, Loyal E. Sale or exchange of partnership interest and retirement of partner. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 873-95.)
- Kelson, Paul A. Partnership retirements and death benefits. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 129-33.)
- Kent, Richard H. Contributions of property to a partnership. (In California society of certified public accountants. *Fifth annual tax accounting conference*, 1954. p. 121-9.)
- Lanigan, Mary E. Doing business as a corporation, partnership, joint venture, etc. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 98-108.)
- Lanigan, Mary E. Doing business as a partnership or corporation. *Journal of accountancy*, v. 99, May 1955, p. 48-53.
- Lasser, Miles L. Taxable years of partnerships and partners—partnership agreements—unincorporated enterprises taxed as corporations. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 123-40.)
- Lees, Charles R. Tax accounting problems of a partnership expanding and incorporating its business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 82-9.)
- Levin, Benjamin B. Partnership contributions and distributions (during partnership). (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 859-71.)
- Liles, Kenneth. Partnerships under the 1954 revenue code. (In Georgia, University of, and others. *1954 estate planning and taxation institute*. p. 99-116.)
- Little, Paul. How to determine if "guaranteed payments" are from "sources within U.S." *Journal of taxation*, v. 3, Aug. 1955, p. 113-14.
- Little, Paul. How to determine when a guaranteed salary is "earned income" to nonresident. *Journal of taxation*, v. 3, July 1955, p. 40-3.
- Little, Paul. Income taxation of partners and partnerships. *New York university law review*, v. 30, Feb. 1955, p. 278-94.
- Little, Paul. Partnership distributions under the Internal revenue code of 1954. *Tax law review*, v. 10, Jan. 1955, p. 161-89; March 1955, p. 335-61.
- Little, Paul. Partnership terminations and reorganizations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 897-920.)
- Long, Bernard J. Selling partnership interests and partnership property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1120-36.)
- Lungershausen, Arnold W. Taxes and partnerships. *Michigan state bar journal*, v. 35, March 1956, p. 11-22.
- Lutz, Edward O. Limited partnership has two special advantages in raising money from the rich. *Journal of taxation*, v. 4, May 1956, p. 316-17.
- McGann, Winston C. Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act . . . 1954*. p. 28-9.)

TAXATION, UNITED STATES—Partnerships— (Continued)

- Mahon, James J., Jr., editor. Deferred liquidation of partnership interest. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 80.
- Mahon, James J., Jr., editor. Different tax years for partnership and partners. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 81.
- Mahon, James J., Jr., editor. Termination of a partnership: statute terms create conflict. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 89.
- Melcer, Joseph T., Jr. How to draft a partnership agreement under the 1954 Internal revenue code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 39-56.)
- Miller, Robert D. Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 32-6.)
- Miller, Stanley A. Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 30-1.)
- Moore, Gordon S. Partners and partnerships engaged in oil and gas operations. *Texas certified public accountant*, v. 28, March 1956, p. 1, 3, 5-6.
- Murchison, Wallace C. Partnerships under the new revenue code. *North Carolina law review*, v. 33, Feb. 1955, p. 231-49.
- Musselman, Robert M., editor. Taxation of partnerships; a department. See issues of *Journal of taxation* beginning with January 1955.
- Norberg, John B. Importance of accounting principles in drafting partnership agreement. (In Southern California University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 183-93.)
- Paul, William B. Partners and partnerships. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 108-15.)
- Paulston, John O. Sale or transfer of a partnership interest; the collapsible partnership. (In Southern California, University of. School of law. *institute* . . . major tax problems of 1955. p. 251-79.)
- Peavy, Waymon G. Formation and termination of partnerships. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 7-18.)
- Peavy, Waymon G. Tax problems of co-owners electing to be treated as a partnership under the new rules. *Journal of taxation*, v. 5, Nov. 1956, p. 290-4.
- Phillips, Paul A. Elections under 1954 code affecting changes in partners' capital. *Journal of taxation*, v. 2, May 1955, p. 262-70.
- Phillips, Paul A. Some aspects of the taxation of partners and partnerships under the new internal revenue code. *Nebraska law review*, v. 34, Nov. 1954, p. 25-46.
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1956. New York, Prentice-Hall, inc., c1955. 64p.
- Prentice-Hall, inc. Corporation, partnership and fiduciary federal income tax specimen returns—completely worked out for filing in 1957. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 60p.
- Rabin, Joseph. Tax traps in the business partnership agreement. *Practical lawyer*, v. 2, Dec. 1956, p. 74-82.
- Regulations clarify effect of unrealized receivables on withdrawal of partner. *Journal of taxation*, v. 3, Dec. 1955, p. 354-6.
- Repetti, Peter J. Death of a partner. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 921-34.)
- Research institute of America, inc. How to prepare business '54 tax returns. New York, Research institute of America, inc., c1955. 48p.
- Research institute of America, inc. How to prepare business '55 tax returns. New York, Research institute of America, inc., c1956. 68p.
- Riley, Richard. Current partnership regulations. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Rucks, Joseph G. Effect of the new internal revenue code on partnership agreements. *Oklahoma law review*, v. 8, Aug. 1955, p. 331-40.
- Schmalzried, Marvin E. Partnerships. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 37-8.)
- Sheffield, Neal Y. R. Taxation of partnership contributions, the section 754 election, and retirement of a partner. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 76-87.)
- Stanley, Joyce and Kilcullen, Richard. Partners and partnerships. (In their *Federal income tax*. ed. 3 (1955). p. 252-77.)
- Surrey, Stanley S., and Warren, William C. Partnerships and partners. (In their *Federal income taxation—cases and materials*. 1955 ed. p. 944-87.)
- Tax considerations in switching from a partnership to a corporation. *Journal of taxation*, v. 4, Jan. 1956, p. 46-50.
- Taylor, Samuel. Partnership elections under the 1954 code. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 961-85.)
- Thompson, Robert S. How to avoid tax problems on death of a partner. *Trusts and estates*, v. 95, Sept. 1956, p. 776-9.
- Torrey, Lorin A. Value of partnership interests and changes in partnership. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955*. p. 121-8.)
- Tritt, Clyde E. Comparison of partner status with stockholder status in typical situations. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955*. p. 100-5.)
- United States. Internal revenue service. Tax guide for small business 1956; individuals, corporations, partnerships—income, excise and employment taxes. Washington, D.C., Government printing office. 1956. 128p.
- Van Gorkom, J. W. General comparison of the corporate and partnership forms of operating a business. (In California society of certified public accountants. *Sixth annual tax accounting conference, 1955*. p. 84-9.)
- Wallace, Martin W. Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 228-34.)
- Willis, Arthur B. Drafting partnership agreements under the 1954 code: provisions applicable in case of death or withdrawal of a partner. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 939-60.)
- Willis, Arthur B. Distributions of partnership property and payments to a retiring or deceased partner. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 229-50.)
- Willis, Arthur B. Drafting partnership agreements; the general lawyer's responsibility for income tax consequences under the Internal revenue code of 1954. *Montana law review*, v. 16, Spring 1955, p. 44-50. *Connecticut bar journal*, v. 29, March 1955, p. 61-6.
- Willis, Arthur B. Income tax problems of the professional partnership; including tax considerations in drafting the law partnership agreement. *Practical lawyer*, v. 2, Nov. 1956, p. 66-77.
- Withdrawal of a partner: distributions not pro rata: an illustration. *Journal of taxation*, v. 3, Aug. 1955, p. 103-4.
- Young, J. Nelson. Partners and partnerships under the 1954 code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 533-85.

Patents

See Patents, copyrights, etc.

Pay-as-you-go

See Social security
Taxation, United States, under subheadings: Income—Individual; Withholding

TAXATION, UNITED STATES—(Continued)**Payment**

See also Taxation, United States—Overpayments

Payments to widows of deceased employees

See Taxation, United States, under subheadings: Compensation for services; Employee benefits

Payrolls

See Social security
Taxation, United States—Withholding

Pensions

See Pensions and benefit plans—Taxation
Taxation, United States—Employee benefits

Personal holding companies

Alpert, Irving. Effect of long-term gains on the personal holding company tax. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 840-4.

Atlas, Martin. Tax avoidance traps (collapsible corporations, personal holding companies, etc.). (In his *Tax aspects of real estate transactions*. c1955. p. 157-67.)

Cleary, George E. Operation of corporation as affected by tax on personal holding companies. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 84-109.)

Gould, Robert K. Personal holding companies and accumulated earnings tax. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 102-14.)

Greenfield, Bruce H. Personal holding company dangers and how to meet them. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 823-46.)

Krystal, Sidney D. Other corporate changes; personal holding company income; foreign personal holding companies. (In Southern California, University of. *School of law. Tax institute . . . major tax problems of 1955*. p. 420-30.)

Mahon, James J., Jr., editor. Working interest in oil lease not personal holding income. (Tax clinic) *Journal of accountancy*, v. 102, Aug. 1956, p. 76, 78.

Olt, Herman J. Tax problems of personal holding companies. *Ohio certified public accountant*, v. 15, Spring 1956, p. 67-70.

Rudick, Harry J. 1954 Code helps foreign corporations caught in personal holding company tax. *Journal of taxation*, v. 4, May 1956, p. 318.

United States. Internal revenue service. Statistics of income for 1952—Part 2, corporation income tax returns and personal holding company returns. Washington, D.C., Government printing office, 1955. 222p.

Physicians

See Physicians—Taxation
Professional men—Taxation

Pledged securities

Non-capital treatment afforded to loss on resale of bonds pledged as security. *Columbia law review*, v. 55, Dec. 1955, p. 1228-31.

Political contributions

Bloom, Arnold. Tax results of political contributions. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 765-76. *National public accountant and PA*, v. 1, Nov. 1956, p. 3-11.

Bowen, William H. Politicians, beware! *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 671-4.

Power of disposition

Monrad, Ernest E. Power of disposition. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 693-703.

Prenuptial arrangements

Rich, Maurice H. How to make financial arrangements before a marriage. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1317-23.)

Prepayments

Hamilton, John E. Present status of accruals and prepayments. *Virginia accountant*, v. 9, July 1955, p. 10-14.

Presumptions

Rice, Ralph S. Tax, fact and fiction: presumptions in tax cases. (Condensed from *South Dakota law review*, Spring 1956) *Monthly digest of tax articles*, v. 6, Sept. 1956, p. 35-53.

Priority for tax claims

See Liens

Privilege against self-incrimination

See Privilege against self-incrimination

Professional fees

Mishler, Leonard J. Deductibility of legal and accounting fees incurred in tax fraud prosecutions. *Intramural law review*, v. 11, Nov. 1955, p. 65-77.

Professional men

See Dentists—Taxation
Lawyers—Taxation
Physicians—Taxation
Professional men—Taxation

Progressive

Groves, Harold M. Toward a social theory of progressive taxation. *National tax journal*, v. 9, March 1956, p. 27-34.

Property

See also Taxation, United States, under subheadings: Municipal; States

Bardes, Philip, and others. Real property and other tangible fixed assets. (In *Montgomery's federal taxes*. ed. 36. 1955. Part 9.)

Blank, David M. Role of the real property tax in municipal finance. *National tax journal*, v. 7, Dec. 1954, p. 319-26.

Bowe, William J. Selection of property for gift purposes. *Banking*, v. 48, Dec. 1955, p. 52, 118.

Bowen, Clark E. Tax consequences of the sale, purchase, or exchange of a personal residence. *University of Florida law review*, v. 7, Fall 1954, p. 285-309.

Chamberlain, Harold A. Federal taxation of the proceeds from involuntary conversions of property. *Arkansas law review and bar association journal*, v. 10, Winter 1955-56, p. 120-9.

Chirelstein, Marvin and Shieber, Benjamin M. Property previously taxed under the Revenue act of 1954. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 773-7.

Creel, Leslie H. Personal property tax collections. *Municipal finance*, v. 27, Feb. 1955, p. 107-16.

Dawson, Walter. Property tax headache. *Tax executive*, v. 8, April 1956, p. 57-63.

Distinguishing ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48.

Fager, John W. Dividends in stock, property or rights: taxable or non-taxable. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 561-81.)

Freeman, Roger A. Property tax system needs radical overhauling to be equitable, effective. *Journal of taxation*, v. 4, June 1956, p. 360-2.

Gaa, Charles J. Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1070-1100.)

Grogan, Waller. How businessmen should buy property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 715-39.)

Grunewald, Adolph E. Old formula in new attire. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 190-8.

Hamburg, Alex M. How to value property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 978-94.)

Hoffman, Arnold J. Disposition of property by sale or exchange. *New York university law review*, v. 30, Feb. 1955, p. 308-20.

Holman, Aaron. Basis problems in connection with family-held property. (In New York university.

- TAXATION, UNITED STATES—Property—(Continued)**
Institute on federal taxation (thirteenth annual institute). 1955. p. 1203-14.)
- King, John Allen, Jr., and Mattersdorf, Leo. How to make restrictive deals fixing value of property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1003-19.)
- Lane, James E., Jr. Disposition of the property of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*. 1955. p. 147-54.)
- Low, Nelson H. C. 1954 code seems to fail, unexpectedly, to correct inequity in property-tax reduction. *Journal of taxation*, v. 4, June 1956, p. 343-5.
- Margolis, Julius. Variation of property tax rates within a metropolitan region. *National tax journal*, v. 9, Dec. 1956, p. 326-30.
- Martel, Joseph S. It's time to abolish the personal property tax on business inventories. *Journal of taxation*, v. 4, Feb. 1956, p. 78-83.
- Powell, Roger K. Selling business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 760-84.)
- Property tax alternatives and controls. (In National tax association. *Proceedings* . . . 1955. p. 260-303.)
- Property tax and its administration. (In National tax association. *Proceedings* . . . 1954. p. 302-25.)
- Raskin, Edward M. Drafting a property settlement agreement under the 1954 code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 713-32.)
- Rosenfeld, Donald T. Drafting a property settlement agreement under the 1954 Code. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 675-712.)
- Stanley, Joyce and Kicullen, Richard. Gain or loss on disposition of property. (In their *Federal income tax*. ed. 3. (1955). p. 298-342.)
- Taylor, William E. Ad valorem taxation; appraisal accounting, controlling, assessment equalization and tax roll preparation adapted to IBM equipment. San Bernardino, Calif., The author (1957). 61p. plus charts and forms.
- United States. Commission on intergovernmental relations. Study committee report on payment in lieu of taxes and shared revenues. Washington, D.C., Government printing office, June 1955. 197p.
- Walker, Helene. Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.
- Public utilities**
 See Public utilities—Taxation
- Purchase agreements**
 See Purchase agreements
- Purchases and sales**
 See also Liquidations and receiverships
 Purchase agreements
 Real estate
 Stock purchase
 Taxation, United States—Exchanges and transfers
- Boughner, Jackson L. Tax problems of the buyer of a going corporate business under the 1954 code. *Journal of taxation*, v. 5, July 1956, p. 2-7.
- Bowen, Clark E. Tax consequences of the sale, purchase, or exchange of a personal residence. *University of Florida law review*, v. 7, Fall 1954, p. 285-309.
- Brock, Joseph L. Complete liquidation of a subsidiary—purchase and sale of corporate assets—collapsible corporation problems. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 55-64.)
- Brotje, Robert J. Sales and exchanges under 1954 revenue code. *Ohio certified public accountant*, v. 15, Autumn 1956, p. 161-6.
- Bryson, Brady O. 1954 Internal revenue code:

- gains and losses on sales and exchanges. *American bar association journal*, v. 42, July 1956, p. 628-32.
- Distinguishing ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48.
- Freeman, Charles B. E. Partnership formation and sale or transfer under the 1954 code. *Tax law review*, v. 11, Nov. 1955, p. 1-28.
- Gaa, Charles J. Gains and losses on sales and exchanges of business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1070-1100.)
- Gelberg, Frederick. Court holding Cumberland situation: liquidation as an incident to sale of assets. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 605-22.)
- Gilliam, J. Duane. Some effects of nonrecognized losses on corporations and their shareholders. *North Carolina law review*, v. 35, Dec. 1956, p. 31-62.
- Grogan, Waller. How businessmen should buy property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 715-39.)
- Hammonds, Oliver W., and Ray, George E. Expansion and contraction of corporate operations: how to buy out a stockholder. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 839-46.)
- Harrow, Benjamin. Sales, exchanges and capital asset transactions. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 48-58.)
- Hoffman, Arnold J. Disposition of property by sale or exchange. *New York university law review*, v. 30, Feb. 1955, p. 308-20.
- Holzman, Donald J. Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.
- Jenks, Thomas E. How to defer the sale to another period. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 947-59.)
- Joseph, Franz Martin and Koppel, Richard U. Foreign sales. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 303-26.)
- Keir, Loyal E. Sale or exchange of partnership interest and retirement of partner. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 873-95.)
- Kinderman, Robert H. Analysis of proposed regulations covering liquidation or sale of a corporation. *Journal of taxation*, v. 2, June 1955, p. 344-5.
- Kitendaugh, George H. When sales department is tax conscious careful planning can save a lot of money. *Journal of taxation*, v. 5, Oct. 1956, p. 202-5.
- Lewis, James B., and Schapiro, Donald. Sale of corporate business: stock or assets? (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 745-60.)
- McCobb, Edward C., and Hooker, Richard F. Federal income tax problems in the purchase or sale of proprietorships. *Michigan state bar journal*, v. 35, March 1956, p. 23-8.
- McCobb, Edward C., and Hooker, Richard F. Income tax problems in the purchase or sale of proprietorships. (Condensed from *Michigan state bar journal*, March 1956) *Monthly digest of tax articles*, v. 6, May 1956, p. 43-9.
- MacLean, Charles C., Jr. Taxation of sales of corporate assets in the course of liquidation. *Columbia law review*, v. 56, May 1956, p. 641-75.
- Mintz, Seymour S. How to handle sales between controlled companies or other related taxpayers to avoid loss disallowance. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 663-86.)
- Moore, James A., and Dohan, David H. W. Sales, churches, and monkeyshines. *Tax law review*, v. 11, Jan. 1956, p. 87-111.
- Moser, Richard G. How to measure the holding period. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 968-77.)

TAXATION, UNITED STATES—Purchases and sales—(Continued)

- Paulston, John O. How to plan and execute the sale of a corporate business under the Internal revenue code of 1954. (In Southern California, University of, School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 383-444.)
- Pollock, T. Hartley. General outline of tax considerations in sales decisions. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 919-33.)
- Powell, Roger K. Selling business property. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 760-84.)
- Richardson, Baxter K. Buying corporation with large earned surplus; two types of transactions. *Journal of taxation*, v. 4, June 1956, p. 334-5.
- Richardson, Baxter K. Sale of corporation with substantial earned surplus. (Condensed from *Journal of the state bar of California*) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 20-2.
- Ringo, Charles R. Purchases and sales of residences. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1277-98.)
- Slonim, Jay. Who should sell—stockholder or corporation—and how to do it. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1101-19.)
- Smith, Furman. Purchase of a corporation with its own assets or earnings. *Practical lawyer*, v. 1, Feb. 1955, p. 43-52.
- Stern, Milton H. Sales for an annuity. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 960-7.
- Tornborgh, Bert V. Income tax on sale of residence. *National real estate and building journal*, v. 56, Dec. 1955, p. 38, 42.
- Uriell, Frank H. Purchases and sales of corporate businesses. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 948-54. (*University of Chicago—8th annual Federal tax conference*)
- Walker, Helene. Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.
- Wolfe, Paul V. Selling an entire business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1043-69.)
- Young, J. Nelson. Tax considerations in the sale of a small business. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 793-803.

Real property

See Taxation, United States—Property

Realty transactions

See Real estate—Taxation

Reasonable compensation

See Taxation, United States—Compensation for services

Recoveries

See also Taxation, United States, under sub-headings: Bad debts; Carry-back and carry-over; Refunds and credits; Relief provisions

Reduction

- Cary, William L. Tax reduction through political pressures. *Current business studies* (Society of business advisory professions), no. 23, p. 9-14.
- Committee for economic development. Budget, the economy and tax reduction in 1956. New York, Committee for economic development, June 1956. 18p.
- Elder, Arthur A. Labor view of tax reduction. *Current business studies* (Society of business advisory professions), no. 23, p. 15-20.
- Lutz, Harley L. Right way to reduce taxes. *Tax executive*, v. 8, April 1956, p. 3-29.
- National association of manufacturers. Facing the issue of income tax discrimination. New York, National association of manufacturers, September 1955. 38p.

National association of manufacturers. Facing the issue of income tax discrimination; in support of the five-year plan for income tax reduction. revised and expanded edition. New York, National association of manufacturers, December 1956. 63p.

National association of manufacturers. Tax program for economic growth; a statement of tax issues and solutions featuring a plan for orderly reduction in the high and discriminatory rates of income tax. New York, National association of manufacturers, January 1955. 55p.

National association of manufacturers. Toward the five-year goal. New York, National association of manufacturers, February 1956. 16p. (*Supplement no. 1 to "Facing the issue of income tax discrimination"*)

Placing emphasis on rates or exemptions in the reduction of individual income taxes. (In National tax association. *Proceedings* . . . 1954. p. 277-301.)

Prentice-Hall, inc. Top tax methods for increasing personal income and boosting company profits—key methods to reduce federal taxes. New York, Prentice-Hall, inc., c1956. 16p.

Seidman, Jacob S. Distortions of the taxing pattern. *Current business studies* (Society of business advisory professions), no. 23, p. 21-3.

Smithies, Arthur. Twin objectives of tax reduction and reduction of the budget deficit. *National tax journal*, v. 8, March 1955, p. 29-35.

Studenski, Paul. Case for federal tax reduction. *Current business studies* (Society of business advisory professions), no. 23, p. 3-8.

United States. Joint committee on internal revenue taxation. Alternative plans for reducing the individual income tax burden. December 1955. Washington, D.C., Government printing office, 1956. 34p.

Refunds and credits

See also Taxation, United States, under sub-headings: Carry-back and carry-over; Overpayments

Bickford, Hugh C. How to obtain a refund of taxes. (In his *Successful tax practice*. ed. 2. 1956. p. 271-81.)

Brodsky, Samuel. Tax refunds and how to obtain them. New York, Prentice-Hall, inc., c1955. 22p.

Federal excise tax refunds. (Notes) *Columbia law review*, v. 56, Jan. 1956, p. 77-107.

How to get refund on excise tax paid on warranty price under GM decision. *Journal of taxation*, v. 2, June 1955, p. 347.

Lasser, J. K., tax institute. How you get refunds. (In its *Handbook of successful tax procedures*. 1956. p. 84-103.)

Lore, Martin M. Res judicata in the tax laws. *Taxes—the tax magazine*, v. 34, July 1956, p. 455-64.

Mahon, James J., Jr., editor. Timely filing of refund claims under the 1939 code. (Tax clinic) *Journal of accountancy*, v. 101, Jan. 1956, p. 81.

Parker, Allan J. Deductions and credits. New York, Practising law institute, March 1955. 108p. (*Fundamentals of federal taxation, 1954 Revenue code edition*)

Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.

Refunds—right to maintain action after partial payment. *Howard law journal*, v. 2, June 1956, p. 290-9.

Stark, Maurice E. Claims for refund of federal taxes. *Iowa law review*, v. 41, Summer 1956, p. 496-522.

Stevens, William K. How to handle refund claims of estate taxes. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2169-90.)

Related taxpayers

See also Taxation, United States, under sub-headings: Associated companies; Family partnerships; Family transactions; Husbands and wives

TAXATION, UNITED STATES—Related taxpayers—(Continued)

- Anthonio, Robert. Transactions between related taxpayers. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 269-303.)
- Dean, Stephen T. Redemptions: dividend or capital gain; death taxes, related corporations. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 547-60.)
- Graves, Thomas J. New hazards placed by 1954 code limit transactions between related taxpayers. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 47-58.)
- Hodges, Joseph C. Combining related corporations and partnerships under the 1954 code. *Journal of taxation*, v. 5, Aug. 1956, p. 71-2.
- Kutz, I. Henry. Transactions between related taxpayers. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 69-85.)
- Mahon, James J., Jr., editor. Bonds held by related taxpayer under section 267. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 80, 82.
- Mintz, Seymour S. How to handle sales between controlled companies or other related taxpayers to avoid loss disallowance. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 663-86.)
- Needelman, M. W. Related persons and constructive ownership. (Tax comments conducted by the Committee on taxation of the Illinois society of certified public accountants) *Illinois certified public accountant*, v. 18, Spring 1956, p. 33-40.

Renunciation

- Frankel, James B. What to do about renunciation of bequests and related problems. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2191-2211.)

Reorganizations

See Reorganizations—Taxation

Repairs and replacements

- Wilkins, Thomas M. How to get the maximum deductions for repairs. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 477-86.)

Res judicata

- Lore, Martin M. Res judicata in the tax laws. *Taxes—the tax magazine*, v. 34, July 1956, p. 455-64.

Research and development

See Research and development

Revision

- American bar association. Section of taxation. Legislative recommendations for amendment of the Internal revenue code of 1954. Chicago, Ill., American bar association, 1956. 49p.
- American institute of accountants. Committee on federal taxation. Preliminary recommendations for amendments to the Internal revenue code of 1954. New York, American institute of accountants, October 14, 1955. mimeographed, not paged.
- American institute of accountants. Committee on federal taxation. Recommendations for amendments to the internal revenue code; submitted to the Joint committee on internal revenue taxation, October 1, 1956. New York, American institute of accountants, c1956. 52p.
- Bittker, Boris I. Recommendations for revision of federal estate and gift taxes. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 864-70.)
- Blum, Walter J. Simplification of the federal income tax law. *Tax law review*, v. 10, Jan. 1955, p. 239-53.
- Chommie, John C. NAM tax program: "What is good for General Bullmoose is good for the country." *Dickinson law review*, v. 60, Jan. 1956, p. 155-69.
- Comments on selected sections of the 1954 Internal revenue code—a symposium. *St. John's law review*, v. 29, May 1955, p. 328-45.

- Commerce clearing house, inc. 1955 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1955. 64p.
- Commerce clearing house, inc. 1956 federal tax law changes. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- Controllers institute of America. Recommendations for revisions in Internal revenue code of 1954. New York, Controllers institute of America, March 26, 1956. 14p.
- Darrell, Norris. Internal revenue code of 1954—a striking example of the legislative process in action. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 1-34.)
- Groman, Arthur. Procedural changes in the 1954 revenue code—part II. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 849-62.)
- Hall, James K. Revision of the internal revenue code and section 102. *National tax journal*, v. 8, Sept. 1955, p. 275-86.
- Paul, Randolph E. Fiscal priorities for our growing economy. *Howard law journal*, v. 2, June 1956, p. 173-92.
- Rosenfeld, Donald T. Procedural changes in the 1954 revenue code—part I. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 831-48.)
- Seidman, J. S. Tax changes slated for 1956. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 135-7.)
- Surrey, Stanley S. Some remaining problems of federal tax revision. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute . . . 1955*. p. 1-20.)
- Time for basic tax revision. (Editorial) *Journal of accountancy*, v. 102, Sept. 1956, p. 35-6.
- United States. Joint committee on internal revenue taxation. Summary of the new provisions of the Internal revenue code of 1954 (H.R. 8300); as agreed to by the Conferees (Public law 591, 83d cong.), February 1955. Washington, D.C., Government printing office, 1955. 140p.
- United States. Joint committee on internal revenue taxation and the Treasury department. Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- Witschey, Robert E. Income tax laws. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 28.

Royalties

See Royalties

Sale and leaseback

See Sale and lease-back

Sales

See Taxation, United States—Purchases and sales

Sales and use

- Ball, Clyde L. What is a sale for sales tax purposes? *Vanderbilt law review*, v. 9, Feb. 1956, p. 227-36.
- Bowman, Sam T. Sales tax administration in a small city. *Municipal finance*, v. 28, Feb. 1956, p. 110-13.
- Brabson, George D. Analysis of sales and use tax exemptions—with comment as to more uniform applications. *Vanderbilt law review*, v. 9, Feb. 1956, p. 294-315.
- Cline, Denzel C. Literature of sales taxation. *Vanderbilt law review*, v. 9, Feb. 1956, p. 360-71.
- Develle, Robert E. Sales tax administration in a large city. *Municipal finance*, v. 28, Feb. 1956, p. 131-6.
- Due, John F. Economics of commodity taxation and the present excise tax system. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 547-59.)
- Due, John F. Is municipal use of sales taxation desirable? *Municipal finance*, v. 28, Feb. 1956, p. 104-10.

TAXATION, UNITED STATES—Sales and use—
(Continued)

- Due, John F. Nature and structure of sales taxation. *Vanderbilt law review*, v. 9, Feb. 1956, p. 123-37.
- Due, John F. Role of sales and excise taxation in the over-all tax structure. *Journal of finance*, v. 11, May 1956, p. 205-20.
- Due, John F. What is a taxable sale price? *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 718-25.
- Greener, Eugene, Jr. Use tax: its relationship to the sales tax. *Vanderbilt law review*, v. 9, Feb. 1956, p. 349-59.
- Hartman, Paul J. Sales taxation in interstate commerce. *Vanderbilt law review*, v. 9, Feb. 1956, p. 138-203.
- Hartman, Paul J., Henry, E. William and Foster, George Lane. Sales taxation collection problems. *Vanderbilt law review*, v. 9, Feb. 1956, p. 316-48.
- Hellerstein, Jerome R. Scope of the taxable sale under sales and use tax acts: sales as distinguished from services. *Tax law review*, v. 11, March 1956, p. 261-301.
- Manufacturers' excise tax vs. retail sales tax for federal revenue. (In National tax association. *Proceedings* . . . 1954, p. 249-76)
- Northrup, Arthur H. Measure of sales taxes. *Vanderbilt law review*, v. 9, Feb. 1956, p. 237-80.
- Pierce, Dixwell L. Administration and collection problems. *Vanderbilt law review*, v. 9, Feb. 1956, p. 281-93.
- Rice, Milton P., and Estes, R. Wayne. Sales and use taxes as affected by federal governmental immunity. *Vanderbilt law review*, v. 9, Feb. 1956, p. 204-26.
- Rozental, Alek A. Integration of sales and income taxes at the state level. *National tax journal*, v. 9, Dec. 1956, p. 370-7.
- Ulrich, Heinz. Sales tax charts as time-saving devices. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 50-1.
- Zimmerman, Joseph F. Municipal sales tax need not be objectionable. *Municipal finance*, v. 28, Feb. 1956, p. 114-17.

Salesmen

See Salesmen—Taxation

Searches and seizures

- Doyle, Edmund D. Searches and seizures and the duty to warn in fraud investigations. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956, p. 1317-29.)

Section 71

- Mechem, Frank L. What price divorce? Section 71 of the 1954 code. *American bar association journal*, v. 41, Sept. 1955, p. 820-2.

Section 102

See also Taxation, United States—Undistributed profits

- Berger, Irwin. Did the Revenue act of 1954 emasculate section 102 of the 1939 code? *Taxes—the tax magazine*, v. 33, May 1955, p. 370-2.
- Haber, Paul. New approach to section 102. Los Angeles, Calif., Tax publishers, c1956. 13p.
- Hall, James K. Revision of the internal revenue code and section 102. *National tax journal*, v. 8, Sept. 1955, p. 275-86.
- Krystal, Sidney D. Other corporate changes; changes in section 102—surtax on improper accumulation of surplus. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955 p. 409-20.)

Section 104

- Pyle, John C., Jr. Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.

Section 105

- Pyle, John C., Jr. Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.
- Seligman, Joseph L. 1954 code resolves many practical problems in taxation of sickness, accident

benefits. *Journal of taxation*, v. 3, Dec. 1955, p. 322-32.**Section 106**

- Pyle, John C., Jr. Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.

Section 115(g)

See also Dividends

Liquidations and receiverships—Taxation
Taxation, United States—Corporate distributions

- Murphy, Joseph Hawley. Dividend equivalency—the end of the beginning? *Tax law review*, v. 10, Jan. 1955, p. 213-26.

Section 117(f)

- Greenberg, Melvin M. Discount obligations—capital gain or ordinary income. *Miami law quarterly*, v. 10, Fall 1955, p. 18-25.
- Janin, Harry. Israeli bond ruling: legislation by administrative fiat? *Taxes—the tax magazine*, v. 33, March 1955, p. 191-211.

Section 124

- Havens, R. H. Amortization of emergency facilities. *Virginia accountant*, v. 9, July 1955, p. 15-19, 24-6.

Section 126

- Scott, Frank C. Strange case of Commissioner v. Linde. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 675-83.

Section 129

- Rice, Ralph S. Internal revenue code, section 269: does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.
- Shelton, Thomas O., Jr. What to do about section 269 (old section 129.) (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956, p. 740-59.)

Section 166(f)

- Section 166(f) of the Internal revenue code: bad debts and confusion guaranteed. *Yale law journal*, v. 65, Dec. 1955, p. 247-61.

Section 167

- Davis, Charles D. Case history of liberalized depreciation. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1955, p. 221-6.)
- Effect on public-utility ratemaking of liberalized tax depreciation under section 167. (Notes) *Harvard law review*, v. 69, April 1956, p. 1096-1106.
- Harvey, John L. Public utilities and liberalized depreciation under the 1954 internal revenue code. *Arthur Young journal*, v. 4, Oct. 1956, p. 18-28.
- Hopkinson, Cyril. Changes in depreciation deductions. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955, p. 153-75.)
- Lassers, Willard J. New depreciation regulations. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 741-5.
- United States. Federal power commission. In the matters of Amere gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.

Section 168

- Havens, R. H. Amortization of emergency facilities. *Virginia accountant*, v. 9, July 1955, p. 15-19, 24-6.

United States. Federal power commission. In the matters of Amere gas utilities company, et al; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.

TAXATION, UNITED STATES—(Continued)**Section 170(c)**

United States. Treasury department. Internal revenue service. Cumulative list—organizations described in section 170(c) of the Internal revenue code of 1954. Revised to October 31, 1954. Washington, D.C. Government printing office, 1955. 401p. (IRS publication no. 78)

Section 172(b)

Graichen, Raymond E. Net operating loss deduction as applied to corporations. *Taxes—the tax magazine*, v. 33, July 1955, p. 519-25.

Section 174

Mahon, James J., Jr., editor. Section 174: research and experimental expenditures. (Tax clinic) *Journal of accountancy*, v. 102, Dec. 1956, p. 79-80.

Powell, Weldon. New approach to research and experimental costs (section 174 of the Internal revenue code of 1954). (In New York university. *Institute on federal taxation (thirteenth annual institute)*). 1955. p. 1015-27.)

Swanson, Howard P. Tax treatment of research and experimentation expenditures. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 541-8.

Section 213

Pyle, John C., Jr. Accident and sickness insurance under code sections 104, 105, 106 and 213. *Taxes—the tax magazine*, v. 34, May 1956, p. 363-75.

Section 214

Mahon, James J., Jr., editor. Working daughters are also entitled to "sitter" deduction. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 90.

Section 264

Carroard, Kenneth and Handman, Stanley H. Non-deductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.

Section 267

Carroard, Kenneth and Handman, Stanley H. Non-deductibility of certain losses, expenses and interest items. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 142-6.

Mahon, James J., Jr., editor. Bonds held by related taxpayer under section 267. (Tax clinic) *Journal of accountancy*, v. 102, Nov. 1956, p. 80, 82.

Section 269

Beck, David. Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation (fourteenth annual institute)*). 1956. p. 847-58.)

Gardner, Marshall C. Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

Liles, Kenneth. Section 269 of the 1954 code: acquisitions to avoid federal income tax. *American bar association journal*, v. 41, Oct. 1955, p. 936-8.

Rice, Ralph S. Internal revenue code, section 269: does the left hand know what the right is doing? (Condensed from *University of Pennsylvania law review*, March 1955) *Monthly digest of tax articles*, v. 5, June 1955, p. 16-33.

Shelton, Thomas O., Jr. What to do about section 269 (old section 120). (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 740-59.)

Tarleau, Thomas N. Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.

Section 269(c)

Carroard, Kenneth and Propp, Theodore. Opportunities for tax savings through acquisition of loss corporations under 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 2-6.

Section 275(c)

Spilky, Abraham H. Old section 275(c) and special situations. *Taxes—the tax magazine*, v. 33, March 1955, p. 215-20.

Section 302

Bernbach, Harry A. Substantially disproportionate redemptions under the 1954 act. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 597-600.

Hoffman, Arnold J. Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates, *Annual estate planners forum* . . . 1955. p. 14-34.)

Laikin, George J. Stock redemptions: sections 302 and 318. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 671-90.)

Moss, Arthur H. How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.

Winton, Sydney C., and Hoffman, Arnold J. Case study of stock redemptions under sections 302 and 318 of the new code. *Tax law review*, v. 10, March 1955, p. 363-80.

Section 303

Brower, Paul. Retaining corporate control through 303 redemptions. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 38-44.

Dean, Stephen T., and Leake, John B. How to redeem stock under section 303 to pay death taxes plus funeral and administration expenses. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1509-29.)

Section 305

Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)

Section 306

Alexander, John H., and Landis, William B., Jr. Bail-outs and the Internal revenue code of 1954. *Yale law journal*, v. 65, June 1956, p. 909-52.

Brearey, Ralph. Recapitalization via two classes of common bypasses section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 70-1.

Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)

Brodsky, Samuel and Pincus, I. Meyer. Case of the reappearing basis. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 675-86.

Dean, Stephen T. Rules governing preferred stock bail-outs. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 691-706.)

Felmeden, Karl E. New treatment of preferred stock bail-outs and partial liquidations and distributions in redemption of stock. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*. p. 39-54.)

Grunewald, Adolph E. Section 306 stock—a new concept. *Business topics* (Michigan state university), v. 3, March 1956, p. 7-12.

Harris, Don V., Jr. Status of preferred stock bail-outs. *Taxes—the tax magazine*, v. 34, June 1956, p. 403-10.

Ponder, Lester M. Current uses for preferred stock in tax planning despite prohibitions of section 306. *Journal of taxation*, v. 4, May 1956, p. 277-9.

Uriell, Frank H. Reshuffling pre-1954 preferred stock: the impact of section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 72-3.

Section 311

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

Section 312

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

TAXATION, UNITED STATES—(Continued)**Section 316**

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

Section 317

Hodges, Joseph C. Hirshon, Godley rule dropped in final regulations on distributions in kind (sections 311, 12, 16, 17). *Journal of taxation*, v. 4, May 1956, p. 273-4.

Section 318

Hoffman, Arnold J. Impact of sections 302 and 318 of the IRC on hypothetical situations: new look? (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 14-34.)

Laikin, George J. Stock redemptions: sections 302 and 318. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 671-90.)

Winton, Sydney C., and Hoffman, Arnold J. Case study of stock redemptions under sections 302 and 318 of the new code. *Tax law review*, v. 10, March 1955, p. 363-80.

Wolfman, Bernard. Some of the attribution-of-ownership problems involved in the redemption of stock under the 1954 code. *Taxes—the tax magazine*, v. 33, May 1955, p. 382-7.

Section 331

Prisam, George. Disposal of appreciated corporate assets together with the corporate shell. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 619-42.

Section 332

Tobolowsky, Sylvan. Problems in effecting complete liquidation of a subsidiary. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 729-44.)

Section 333

Weisbard, George L. Basis, collapsible corporations, filing procedures are new in section 333, 334 regulations. *Journal of taxation*, v. 4, May 1956, p. 276-7.

Section 334

Weisbard, George L. Basis, collapsible corporations, filing procedures are new in section 333, 334 regulations. *Journal of taxation*, v. 4, May 1956, p. 276-7.

Section 334(b)(2)

Lewis, James B., and Schapiro, Donald. Sale of corporate business: stock or assets? (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 745-60.)

Section 336

Kinderman, Robert H. Final regulations attempt to clear up problems in recognition of gain or loss (sections 336, 7, 8). *Journal of taxation*, v. 4, May 1956, p. 276.

Section 337

Kinderman, Robert H. Final regulations attempt to clear up problems in recognition of gain or loss (sections 336, 7, 8). *Journal of taxation*, v. 4, May 1956, p. 276.

Lewis, James B., and Schapiro, Donald. Sale of corporate business: stock or assets? (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 745-60.)

MacLean, Charles C., Jr. Taxation of sales of corporate assets in the course of liquidation. *Columbia law review*, v. 56, May 1956, p. 641-75.

Prisam, George. Disposal of appreciated corporate assets together with the corporate shell. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 619-42.

Roberts, Jack E. Statutory solution to the Court holding company enigma. *Taxes—the tax magazine*, v. 34, June 1956, p. 431-4.

Section 338

Kinderman, Robert H. Final regulations attempt to clear up problems in recognition of gain or

loss (sections 336, 7, 8). *Journal of taxation*, v. 4, May 1956, p. 276.

Section 341

Axelrad, Irving I. Tax advantages and pitfalls in collapsible corporations and partnerships. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 841-82.

Axelrad, Irving I., and Kostas, James S. Re-examination of collapsible corporations "with a view to" coexisting with section 341. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 549-617.)

Boughner, Jackson L. Ray of hope appears in final regulations on collapsible corporations (Sec. 341). *Journal of taxation*, v. 4, May 1956, p. 272-3.

Dale, E. Randolph. Application of section 341 "collapsible corporations" to disposition of oil and gas interests. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 611-25.)

Lipscomb, Owen. Oil and gas under the new law. *Taxes—the tax magazine*, v. 33, April 1955, p. 289-96.

Section 346

Moss, Arthur H. How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.

Silverstein, Leonard L. Stockholder gains and losses on partial liquidations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 707-28.)

Section 346(a)(2)

Chommie, John C. Section 346(a)(2): the contraction theory. *Tax law review*, v. 11, May 1956, p. 407-30.

Section 354

Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)

Meyer, Max E. Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.

Section 355

Fager, John W. Corporate fission (section 355 of 1954 code.) *Virginia accountant*, v. 9, Jan. 1956, p. 4-11.

Knapp, Russell S., and Repetti, Peter J. Problems in distribution of stock and securities of a controlled corporation. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 787-813.)

Lowrimore, Charles S., Sr. How to stay in tax-free territory with a divisive reorganization under section 355. *Journal of taxation*, v. 3, July 1955, p. 8-18.

Meyer, Max E. Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.

Ponder, Lester M. Restrictive regulations block tax-free real-estate spin-offs under section 355. *Journal of taxation*, v. 5, Aug. 1956, p. 69-70.

Stinson, George. Some subchapter C trouble spots—after two years. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 890-905.

Section 356

Brodsky, Samuel. Stock dividends, stock rights and recapitalizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 647-69.)

Meyer, Max E. Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.

Section 357

Lipscomb, Owen. Oil and gas under the new law. *Taxes—the tax magazine*, v. 33, April 1955, p. 289-96.

Meyer, Max E. Effect of reorganization on stock and security holders (sections 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.

TAXATION, UNITED STATES—(Continued)**Section 358**

Meyer, Max E. Effect of reorganization on stock and security holders (section 354 to 358). *Journal of taxation*, v. 4, May 1956, p. 274-6.

Section 368(a)(1)

McDonald, Donald. Tax free acquisitions and distributions. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 859-908.)

Section 381

Gardner, Marshall C. Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

Johnson, Malcolm. Inheritance by successor corporations of tax attributes—section 381. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 815-45.)

Mahon, James J., Jr., editor. Can section 381 loss carry-over apply to foreign corporations? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 84, 86.

Tarleau, Thomas N. Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.

Section 382

Beck, David. Inheritance of tax attributes by successor corporations (sections 382 and 269). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 847-58.)

Carrood, Kenneth and Propp, Theodore. Opportunities for tax savings through acquisition of loss corporations under 1954 code. *Journal of taxation*, v. 2, Jan. 1955, p. 2-6.

Gardner, Marshall C. Acquisition of losses by successor corporations under the 1954 revenue code. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 549-58.

Tarleau, Thomas N. Difficulties faced by taxpayer trying to take tax advantage of a loss carryover. *Journal of taxation*, v. 4, Feb. 1956, p. 91-5.

Section 446

Clearly reflecting income under section 446 of the Internal revenue code. *Columbia law review*, v. 54, Dec. 1954, p. 1267-90.

Section 452

Bierman, Jacquin D., and Craig, Eleanor L. Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1505-36.)

Institute of newspaper controllers and finance officers. Controllers' institute urges amendment rather than repeal of 'windfall' tax provisions. *Institute of newspaper controllers and finance officers bulletin no. 82*, April 1955, p. 1.

Lake, Kenneth. Picking up the pieces in accounting methods. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 43-50.)

Machinery and allied products institute. Reserves for estimated expenses and prepaid income: proposed Internal revenue service regulations issued governing effect of repeal of sections 452 and 462; present status of estimated expenses and prepaid income reviewed. Washington, D.C., Machinery and allied products institute, November 14, 1955. 8p. plus. (*Bulletin no. 3331*)

Mahon, James J., Jr., editor. Benefits under section 452 available despite repeal. (Tax clinic) *Journal of accountancy*, v. 100, July 1955, p. 89.

Sections 452 and 462 had marked effect on accepted accounting principles. *Journal of taxation*, v. 4, Jan. 1956, p. 15.

Sections 452 and 462 repeal planned over vehement protests of technical tax men. *Journal of taxation*, v. 2, May 1955, p. 274-6.

Seidman, J. S. Tax repeal of accounting provisions. *New York certified public accountant*, v. 25, April 1955, p. 207, 251.

Some balm for outraged taxpayers in Ways and means recommendations on 452 and 462. *Journal of taxation*, v. 2, May 1955, p. 277-8.

Sporrer, Michael J. Past and future of deferring income and reserving for expenses. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 45-58.

Stringer, Kenneth W. Accounting methods for tax purposes. *Ohio certified public accountant*, v. 15, Winter 1956, p. 28-36.

Wolder, Victor K. Deduction of reserves for future expenses and deferring of prepaid income. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 524-8.

Section 453(c)

Mahon, James J., Jr., editor. Small help on double tax of installment receivables. (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 81-2.

Section 462

Bierman, Jacquin D., and Craig, Eleanor L. Some aspects of prepaid income and future estimated expense. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1505-36.)

Blough, Carman G., editor. Aftermath of section 462. (Accounting and auditing problems) *Journal of accountancy*, v. 100, July 1955, p. 59-60.

Institute of newspaper controllers and finance officers. Controllers' institute urges amendment rather than repeal of 'windfall' tax provisions. *Institute of newspaper controllers and finance officers bulletin no. 82*, April 1955, p. 1.

Lake, Kenneth. Picking up the pieces in accounting methods. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 43-50.)

Machinery and allied products institute. Reserves for estimated expenses and prepaid income: proposed Internal revenue service regulations issued governing effect of repeal of sections 452 and 462; present status of estimated expenses and prepaid income reviewed. Washington, D.C., Machinery and allied products institute, November 14, 1955. 8p. plus. (*Bulletin no. 3331*)

Sections 452 and 462 had marked effect on accepted accounting principles. *Journal of taxation*, v. 4, Jan. 1956, p. 15.

Sections 452 and 462 repeal planned over vehement protests of technical tax men. *Journal of taxation*, v. 2, May 1955, p. 274-6.

Seidman, J. S. Tax repeal of accounting provisions. *New York certified public accountant*, v. 25, April 1955, p. 207, 251.

Some balm for outraged taxpayers in Ways and means recommendations on 452 and 462. *Journal of taxation*, v. 2, May 1955, p. 277-8.

Sporrer, Michael J. Past and future of deferring income and reserving for expenses. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 45-58.

Stringer, Kenneth W. Accounting methods for tax purposes. *Ohio certified public accountant*, v. 15, Winter 1956, p. 28-36.

Wolder, Victor K. Deduction of reserves for future expenses and deferring of prepaid income. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 524-8.

Section 481

Stringer, Kenneth W. Accounting methods for tax purposes. *Ohio certified public accountant*, v. 15, Winter 1956, p. 28-36.

Section 503

Powell, Louis H. Foundations: prohibited activities. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 61-76.)

Section 531

Machinery and allied products institute. Internal revenue code of 1954; taxation of corporate retained earnings (sections 531-537); recent amendment of section 534. *Machinery and allied products bulletin*, October 4, 1955. 8p.

Section 534

Machinery and allied products institute. Internal revenue code of 1954; taxation of corporate retained earnings (sections 531-537); recent amend-

TAXATION, UNITED STATES—(Continued)

ment of section 534. *Machinery and allied products bulletin*, October 4, 1955. 8p.

Section 631

Rowen, James R. Taxation of income from timber properties. *Taxes—the tax magazine*, v. 33, May 1955, p. 336-45.

Section 631(a)

Bowen, Clark E. Federal timber taxes under the new code. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 824-39.

Section 631(b)

Bowen, Clark E. Federal timber taxes under the new code. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 824-39.

Section 674(a)

Monrad, Ernest E. Power of disposition. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 693-703.

Section 677(b)

Winton, Sydney C. Taxation of nongrants under trusts for support of their dependents. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 804-14.

Section 678

Waters, Carolinda. "Grandfather" trusts and other trusts taxed to third persons. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 495-503.)

Section 678(c)

Stern, Milton H. Tax trap for the family trustee. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 594-6.

Winton, Sydney C. Taxation of nongrants under trusts for support of their dependents. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 904-14.

Section 691

Hock, W. Fletcher. Income and property of decedents and their estates. *Taxes—the tax magazine*, v. 34, May 1956, p. 351-62.

Mahon, James J., Jr., editor. Income "in respect of a decedent" under new Code section 691. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 73-4.

Section 704(c)

Ashby, Robert S., and Rabb, Albert L., Jr. Drafting of partnership agreements under the 1954 internal revenue code. *Indiana law journal*, v. 31, Fall 1955, p. 45-61.

Section 706

Ashby, Robert S., and Rabb, Albert L., Jr. Drafting of partnership agreements under the 1954 internal revenue code. *Indiana law journal*, v. 31, Fall 1955, p. 45-61.

Section 707

Ashby, Robert S., and Rabb, Albert L., Jr. Drafting of partnership agreements under the 1954 internal revenue code. *Indiana law journal*, v. 31, Fall 1955, p. 45-61.

Section 722

Stone, Goldie Frances. Constructive taxation: summary of results of section 722 of the Excess profits tax law of World War II. *National tax journal*, v. 9, Dec. 1956, p. 354-69.

Section 736

Johnson, Mark H. Impact of section 736 on a hypothetical situation: new look. (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 34-42.)

Section 754

Sheffield, Neal Y. R. Taxation of partnership contributions, the section 754 election, and retirement of a partner. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 76-87.)

Section 761(a)

Taubman, Joseph. Oil and gas partnerships and section 761(a). *Tax law review*, v. 12, Nov. 1956, p. 49-71.

Section 902(a)

Baker, Wallace R. Foreign holding companies and foreign tax credits. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 746-53.

Section 902(b)

Baker, Wallace R. Foreign holding companies and foreign tax credits. *Taxes—the tax magazine*, v. 34, Nov. 1956, p. 746-53.

Section 931

Munsche, Richard C. Need for an international business corporation concept. *Taxes—the tax magazine*, v. 33, July 1955, p. 487-93.

Section 1014

Hock, W. Fletcher. Income and property of decedents and their estates. *Taxes—the tax magazine*, v. 34, May 1956, p. 351-62.

Section 1032

Carlisle, Russell E. Treasury stock and section 1032. (Editorial notes) *George Washington law review*, v. 23, April 1955, p. 558-69.

Section 1221

Distinguishing ordinary income from capital gain where rights to future income are sold. *Harvard law review*, v. 69, Feb. 1956, p. 737-48.

Judicial treatment of "capital" assets acquired for business: the new criterion. *Yale law journal*, v. 65, Jan. 1956, p. 401-12.

Supreme court's decision in Corn products raises basic capital-gain v. income questions. *Journal of taxation*, v. 4, May 1956, p. 288-91.

Section 1231

Mahon, James J., Jr., editor. Obtaining maximum benefits of section 1231. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 79.

Section 1235

Pavitt, William H., Jr. Patents under code section 1235. *Taxes—the tax magazine*, v. 33, April 1955, p. 265-70.

Wallick, Robert D. "Sale or exchange" of patent rights for federal income tax purposes. *George Washington law review*, v. 23, March 1955, p. 456-78.

Section 1237

Federal income taxation of subdivided realty—the impact of section 1237 on capital asset characterization. (Notes) *Indiana law journal*, v. 31, Summer 1956, p. 516-34.

Sec. 1237 clarifies taxable gains from property subdivisions. *Journal of taxation*, v. 3, Dec. 1955, p. 344-5.

Weithorn, Stanley. Subdivisions of real estate—"dealer" v. "investor" problem. *Tax law review*, v. 11, Jan. 1956, p. 157-73.

Section 1301

Gordon, Emanuel L. How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

Section 1302

Gordon, Emanuel L. How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

Section 1303

Gordon, Emanuel L. How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

Section 1304

Gordon, Emanuel L. How to take advantage of sections 1301-4. (In Lasser, J. K., and Lasser, J. K., tax institute eds. *Encyclopedia of tax procedures*. 1956. p. 1432-47.)

TAXATION, UNITED STATES—(Continued)**Section 1351**

Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 281-310.)

Section 1361

Brown, Louis M. Unincorporated business enterprises electing to be taxed as domestic corporations—section 1361. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 281-310.)

McNaughton, John T. To be taxed as a corporation. *Taxes—the tax magazine*, v. 33, April 1955, p. 253-7.

Moore, Carl L. Should your business be taxed as a corporation? *Taxes—the tax magazine*, v. 33, April 1955, p. 258-64.

Wallace, Martin W. Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 228-34.)

Section 2031

Ackerman, Laurence J. New look at valuation: code-case rulings. (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955*. p. 4-14.)

Hightower, Dwight and Schmidt, Lajos. Tax incentive for individual foreign investment. *Taxes—the tax magazine*, v. 34, Jan. 1956, p. 7-15.

Section 2503(b)

Caplin, Mortimer. Trusts for minors. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 361-91.)

Section 2503(c)

Caplin, Mortimer. Trusts for minors. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 361-91.)

Lentz, Hover T. How to draft a section 2503(c) trust for a minor. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses . . . 1956*. p. 293-318.)

Section 2512

Ackerman, Laurence J. New look at valuation: code-case rulings. (In Huber, Solomon, associates. *Annual estate planners forum . . . 1955*. p. 4-14.)

Section 2516

Price, Francis, Jr. Gift tax considerations in divorce settlements depend on section 2516. *Journal of taxation*, v. 3, Dec. 1955, p. 367-9.

Section 3801

Goetten, Joseph F. 3801 brought up to date. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1119-42.)

Section 6015(a)

Mahon, James J., Jr., editor. No penalty for the omission of declaration? (Tax clinic) *Journal of accountancy*, v. 100, Aug. 1955, p. 84.

Section 6501(e) (1) (A) (ii)

Spilky, Abraham H. Old section 275(c) and special situations. *Taxes—the tax magazine*, v. 33, March 1955, p. 215-20.

Section 6512(a)

Lore, Martin M. Res judicata in the tax laws. *Taxes—the tax magazine*, v. 34, July 1956, p. 455-64.

Sections

Callaghan and company. What is the section in the revenue code of 1954; find it at a glance. Chicago, Ill., Callaghan and company (1955). 21p.

Securities transactions

See Investments and securities—Taxation

Selling a business

See Taxation, United States—Purchases and sales

Separation agreements

See Taxation, United States, under subheadings: Alimony; Divorce settlements; Husbands and wives

Shared taxes

Iliffe, George D. Need for shared taxes and grants-in-aid from the municipal point of view. *Municipal finance*, v. 29, Aug. 1956, p. 33-9.

Sick pay

See Wages, fees, salaries, etc.—Sick pay

Simplification

Blum, Walter J. Simplification of the federal income tax law. *Tax law review*, v. 10, Jan. 1955, p. 239-53.

Social security

See Social security

Speculative enterprises

Lutz, Edward O. Capital formation of speculative enterprises. *Taxes—the tax magazine*, v. 34, June 1956, p. 420-6.

Spin-offs, split-offs, and split-ups

See Spin-offs, split-offs, and split-ups

Spray trusts

See Taxation, United States — Sprinkling trusts

Sprinkling trusts

Mannheimer, Albert. Sprinkling trusts. *Trusts and estates*, v. 95, Oct. 1956, p. 919-24.

Mannheimer, Albert, Wheeler, Henry L., Jr., and Friedman, Joel Irving. How to use sprinkling trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1077-115.) *Taxes—the tax magazine*, v. 33, July 1955, p. 532-48.

Stamp tax

Jensch, Charles C. Documentary stamp taxes: the twilight zone of their application to large corporate loans. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 605-18.

Schorr, Leopold. What is a debenture for stamp tax purposes? (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 847-57.)

States

See also Taxation, under name of state
Taxation, United States—Intergovernmental

Alexander, C. K. How can state governments face up to their financial problems? (In National tax association. *Proceedings . . . 1954*. p. 182-9.)

Allphin, Robert H. Case for state withholding (In National tax association. *Proceedings . . . 1955*. p. 491-6.)

Barker, Richard B. Internal revenue code of 1954 and state income tax administration. (In National tax association. *Proceedings . . . 1954*. p. 402-10.)

Campbell, John J. Case against (state) withholding. (In National tax association. *Proceedings . . . 1955*. p. 496-502.)

Chwals, Walter. Uniform apportionment formula for state income taxes. *Taxes—the tax magazine*, v. 33, March 1955, p. 212-14.

Cox, Fred L. Allocation v. apportionment as a basis for equitable state taxation of business. *Journal of taxation*, v. 2, Jan. 1955, p. 16-19.

Cox, Fred L. Uniformity in the apportionment of multistate income: its need and the proper method of achievement. *Taxes—the tax magazine*, v. 33, July 1955, p. 526-31.

Drazen, Martin. Recent trends in state taxation of interstate commerce. *Taxes—the tax magazine*, v. 34, April 1956, p. 286-90.

Ecker-Racz, L. Laszlo. State tax activities, 1955. *National tax journal*, v. 8, Dec. 1955, p. 345-56.

TAXATION, UNITED STATES—States—(Continued)

- Fisher, Glenn W. Toward a theory of personal income tax jurisdiction. *Taxes—the tax magazine*, v. 33, May 1955, p. 373-81.
- Ford, Robert S. Some aspects of uniformity in state tax systems. (In National tax association. *Proceedings* . . . 1955, p. 409-18.)
- Fried, Stephen. Short-cut method for simultaneous tax computation. *Accounting review*, v. 30, April 1955, p. 316-19.
- Friedman, Edward. Nature of local incident of interstate commerce sufficient to justify state taxation. *Tax executive*, v. 7, Jan. 1955, p. 5-18.
- Groves, Harold M., and Fisher, Glenn. State multiple taxation of personal income re-examined. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 36-40.
- Henderson, Harold L. Analysis of the forty-eight state tax systems in 1953. (In National tax association. *Proceedings* . . . 1954, p. 158-82.)
- Income tax fraud on the state level. (In National tax association. *Proceedings* . . . 1954, p. 107-36.)
- Kamins, Robert M. Federally-based state income taxes. *National tax journal*, v. 9, March 1956, p. 46-54.
- Lacovara, P. Philip. State legislation affecting trusts and estates. *Trusts and estates*, v. 94, Oct. 1955, p. 868-71.
- Lockyer, Charles R. Legal nature of the state income tax. *Kentucky law journal*, v. 43, Winter 1955, p. 215-34.
- Marsh, James M. Interstate commerce: state taxation of motor carriers. *American bar association journal*, v. 41, July 1955, p. 603-6.
- Martel, Joseph S., editor. New developments in state and local taxation; a department. See issues of *Journal of taxation* beginning with January 1955 issue.
- Meyer, Walter E. Effect of voluntary payments on state unemployment tax merit ratings. *Illinois certified public accountant*, v. 18, Spring 1956, p. 41-6.
- Morrow, Glenn D. State constitutional limitations of the taxing authority of state legislatures. *National tax journal*, v. 9, June 1956, p. 126-33.
- Mushkin, Selma J. Distribution of federal taxes among the states. *National tax journal*, v. 9, June 1956, p. 148-65.
- Penniman, Clara. Selected problems in state income tax administration. (In National tax association. *Proceedings* . . . 1955, p. 484-91.)
- Roesken, Edward. State tax trends. *Taxes—the tax magazine*, v. 33, Feb. 1955, p. 131-7.
- Rozental, Alek A. Integration of sales and income taxes at the state level. *National tax journal*, v. 9, Dec. 1956, p. 370-7.
- Soltow, Lee. Historic rise in the number of taxpayers in a state with constant tax law. *National tax journal*, v. 8, Dec. 1955, p. 379-81.
- State allocation factors—the property factor; sales and gross receipts factors; payroll, manufacturing costs and other factors. *Tax executive*, v. 7, Jan. 1955, p. 30-41.
- Tax foundation, inc. Earmarked state taxes. New York, Tax foundation, inc., c1955. 71p. (*Project note no. 38*)
- Tax foundation. State tax rates and collections, 1950 and 1955. New York, Tax foundation, April 1956. 36p. (*Government finance brief, no. 3*)
- Tingle, W. R. Equitable theory of income tax calculation. Charlotte, N.C., W. R. Tingle, c1955. leaflet.

Statute of limitations

See Statute of limitations

Stock bailouts

- Alexander, John H., and Landis, William B., Jr. Bail-outs and the Internal revenue code of 1954. *Yale law journal*, v. 65, June 1956, p. 909-52.
- Dauber, Milton A. Beware these two "loopholes" to get preferred-stock bailout under 1954 code. *Journal of taxation*, v. 2, Feb. 1955, p. 75-81.
- Dean, Stephen T. Rules governing preferred stock bail-outs. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956, p. 691-706.)

- Felmeden, Karl E. New treatment of preferred stock bail-outs and partial liquidations and distributions in redemption of stock. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 39-54.)
- Gelbert, James E. Preferred stock bail-outs under the new law. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955, p. 597-604.)
- Grunewald, Adolph E. Section 306 stock—a new concept. *Business topics* (Michigan state university), v. 3, March 1956, p. 7-12.
- Harris, Don V., Jr. Status of preferred stock bail-outs. *Taxes—the tax magazine*, v. 34, June 1956, p. 403-10.

Stock dividends

See Dividends, Stock

Stock options

See Stock options

Stock purchase

See Stock purchase

Stock redemption

- Arac, Benjamin. Stockholders buy and sell agreements—effect of constructive stock ownership rules. (In Northeastern university. *Institute of taxation. Third annual federal tax forum, September 28-29, 1956.*)
- Association of the bar of the City of New York. Committee on taxation. Bar association explains weak spots in corporate sections of 1954 code. *Journal of taxation*, v. 2, June 1955, p. 322-33.
- Bardes, Philip, and others. Dividends and stock redemptions. (In *Montgomery's federal taxes*, ed. 36, 1955, Part 5.)
- Bernbach, Harry A. Substantially disproportionate redemptions under the 1954 act. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 597-600.
- Betts, Robert J. Stock redemption and purchase agreements. *Tennessee law review*, v. 23, June 1955, p. 985-1005.
- Bittker, Boris I. Stock dividends, distributions in kind, redemptions and liquidations under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 349-407.)
- Brodsky, Samuel and Pincus, I. Meyer. Case of the reappearing basis. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 675-86.
- Brower, Paul. Retaining corporate control through 303 redemptions. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 38-44.
- Chomnick, John C. Section 346(a)(2): the contraction theory. *Tax law review*, v. 11, May 1956, p. 407-30.
- Curtis, Joseph. Stock redemptions under the 1954 code. *Virginia accountant*, v. 9, April 1956, p. 9-17.
- Dean, Stephen T. Redemptions: dividend or capital gain; death taxes, related corporations. (In New York university. *Institute on federal taxation* (thirteenth annual institute). 1955, p. 547-60.)
- Dean, Stephen T., and Leake, John B. How to redeem stock under section 303 to pay death taxes plus funeral and administration expenses. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*, 1955, p. 1509-29.)
- Emery, William M. Redemptions of corporate stock. (In Tulane university. *1956 Tulane tax institute*, c1956, p. 226-68.)
- Felmeden, Karl E. New treatment of preferred stock bail-outs and partial liquidations and distributions in redemption of stock. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 39-54.)
- Forsythe, W. Guy. Distributions in redemptions of stock. *Ohio certified public accountant*, v. 15, Summer 1956, p. 109-12.
- Greene, Richard L. Some problems still remaining under regulations on stock redemptions, dividends. *Journal of taxation*, v. 4, May 1956, p. 269-71.
- Kaplan, Howard. Provision for stock redemption as an aspect of estate planning. (In New York uni-

TAXATION, UNITED STATES—Stock redemption

—(Continued)

- versity. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 327-42.)
- Kaufman, Charles L. Distributions in redemption of stock. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 822-38.)
- Laikin, George J. Stock redemptions: sections 302 and 318. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 671-90.)
- McKenney, W. Gibbs. Estate planning for business interests; with special emphasis on redemption of stock. *Trusts and estates*, v. 95, March 1956, p. 212-16.
- Mirandy, Samuel. Stock redemptions—some current aspects. *New York certified public accountant*, v. 26, Dec. 1956, p. 724-7.
- Moss, Arthur H. How to determine whether corporate distributions are "essentially equivalent to a dividend." *Journal of taxation*, v. 4, Feb. 1956, p. 66-77.
- Redemptions and partial liquidations under the 1954 Internal revenue code: the dividend equivalence test. (Notes) *University of Pennsylvania law review*, v. 103, May 1955, p. 936-65.
- Richardson, Mark E. Re-examination of the 1954 Internal revenue code: Dividends and stock redemptions. *Journal of accountancy*, v. 102, Aug. 1956, p. 49-57.
- Stinson, George. Some subchapter C trouble spots—after two years. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 890-905.
- Windhorst, George W., Jr. Stock redemptions and constructive ownership problems. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 917-23. (*University of Chicago—8th annual Federal tax conference*)
- Winton, Sydney C., and Hoffman, Arnold J. Case study of stock redemptions under section 302 and 318 of the new code. *Tax law review*, v. 10, March 1955, p. 363-80.
- Wolfsman, Bernard. Some of the attribution-of-ownership problems involved in the redemption of stock under the 1954 code. *Taxes—the tax magazine*, v. 33, May 1955, p. 382-7.

Stock rights

See Stock rights

Stock transactions

See Investments and securities—Taxation

Stock transfer

- Crawford, Ruby M. What the accountant should know about federal transfer taxes. *Woman C.P.A.*, v. 19, Dec. 1956, p. 13-15.
- Goedert, John P. Income and transfer taxes. *Journal of accountancy*, v. 102, July 1956, p. 45-50.

Stock valuationSee Stock—Valuation
Taxation, United States—Tax valuation
Valuation**Stockholder advances**

- Bakst, Allan A. Bad debt treatment of stockholders' loans to closely-held corporations. *New York certified public accountant*, v. 25, Jan. 1955, p. 51-9.
- Fuller, Hoffman Franklin. Tax results of stockholder advances and guaranty payments. (Comments) *Tulane law review*, v. 29, June 1955, p. 775-84.
- Guigon, John W. Unwarranted tax advantages in corporate financing—shareholder guaranteed loans. *St. John's law review*, v. 30, Dec. 1955, p. 35-55.
- Holland, H. Brian and Mansfield, Harry K. Stockholder loans. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 865-77.)
- Smyers, John D. Stockholder loans and guaranty payments—ordinary loss deductions. *American bar association journal*, v. 41, Nov. 1955, p. 1051-2.

Stockholder agreements

- Winton, Sydney C. Tax traps in stockholders' agreements. *Practical lawyer*, v. 2, March 1956, p. 78-90.

Subchapter C

- Association of the bar of the City of New York. Committee on taxation. Bar association explains weak spots in corporate sections of 1954 code. *Journal of taxation*, v. 2, June 1955, p. 322-33.
- Bierman, Jacquin D. Introduction to changes in corporate organizations and reorganizations under Part III of Subchapter C of the 1954 code. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 677-84.)
- Commerce clearing house, inc. Final regulations on "Subchapter C"—T.D. 6152. Chicago, Ill., Commerce clearing house, inc., c1955. 120p.
- Danzig, Aaron L., and Dean, Stephen T. Something new under the "C." *Iowa law review*, v. 41, Spring 1956, p. 387-413.
- Hacker, Warren E. Corporate distributions, liquidations and related problems. *Ohio bar*, v. 28, July 25, 1955, p. 749-59, 762-5.
- Martin, J. A. Corporate distributions and adjustments relating to oil companies (Subchapter C). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 391-439.)
- Matthews, Wright. Impact of the Internal revenue code of 1954 on oil and gas taxation. *Texas law review*, v. 33, June 1955, p. 880-5.
- Stinson, George. Some subchapter C trouble spots—after two years. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 890-905.
- Young, Andrew B. Working with subchapter C gives us some new rules for capitalization of close corporations. *Journal of taxation*, v. 5, Aug. 1956, p. 66-7.

Subchapter I

- Henry, Rene Paul. Subchapter I and other provisions of the Internal revenue code of 1954 affecting oil and gas transactions. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 373-89.)

Subchapter J

- Casey, Laurence F. New rules re distributable net income, "simple" and "complex" trusts; allocation of deductions and expenses. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 447-62.)
- Fillman, Jesse R. Selections from subchapter J. *Tax law review*, v. 10, May 1955, p. 453-86.
- Wickersham, Thomas R. Short term and controlled trusts (the Clifford doctrine codified). (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 479-94.)

Subchapter K

- Appelman, Frank B. Use of the partnership as an instrumentality in oil operations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 519-34.)
- Fillman, Jesse R. Effect on the investor's group of new subchapter K, "Partners and partnerships," and the new Texas limited partnership act. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 721-41.)
- Jackson, J. Paul. Tax problems of oil and gas partnerships (Subchapter K). (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 441-77.)

Subchapter R

- Wallace, Martin W. Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 228-34.)

Subsidiaries

See Holding companies and subsidiaries—Taxation

Surtax

- Conrad, Morton S. Proportional rates of taxation. *Taxes—the tax magazine*, v. 34, June 1956, p. 427-30.

TAXATION, UNITED STATES—(Continued)**Tax-exempt organizations**

See Taxation, United States—Exemptions
also subheading, "Taxation" under Charities; Cooperatives; Foundations; Non-profit organizations

Tax-free exchanges

See Taxation, United States—Exchanges and transfers

Tax limitation

See Tax limitation

Tax valuation

See also Valuation
also subheading, Valuation, under special subjects, e.g., Goodwill; Real estate; Stock

Hartwig, Joseph D. Valuation problems before the Internal revenue service and the Tax court. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1143-59.)

Martin, James W. New evidence on tax valuation of public service property—capitalization of earnings. *National tax journal*, v. 7, Dec. 1954, p. 309-18.

Teachers' expenses

See Teachers—Taxation

Tenancy

Basye, Paul E. Joint tenancy: a reappraisal. (Condensed from the *Journal of the State bar of California*, Nov.-Dec. 1955) *Monthly digest of tax articles*, v. 6, April 1956, p. 21-5.

Ekman, Sheldon V. Tax consequences of tenancies by the entirety and joint tenancies. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 291-303.)

Joint tenancy and estate tax avoidance: a widening loophole for transfers in contemplation of death. *Yale law journal*, v. 66, Nov. 1956, p. 142-51.

Lowndes, Charles L. B. Gift-tax problems on termination of joint tenancies are serious; caution advised. *Journal of taxation*, v. 5, Oct. 1956, p. 208-10.

Rudick, Harry J. Property owned in joint tenancy and tenancy by the entirety. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 179-209.)

Terminable interest

Cutler, Arnold R. How to deal with "terminable interest" problems arising upon death of a partner. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1429-65.)

Glassmoyer, Thomas P. Terminable interest and the marital deduction. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 393-407.)

Thin incorporations

Bittker, Boris I. Thin capitalization: some current questions. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 830-41.

Guigon, John V. Unwarranted tax advantages in corporate financing—shareholder guaranteed loans. *St. John's law review*, v. 30, Dec. 1955, p. 35-55.

Holzman, Donald J. Current trend in guaranty cases: an impetus to thin-incorporation? *Tax law review*, v. 11, Nov. 1955, p. 29-50.

Manly, Robert W. What to do about the new intent test in thin incorporations; more on Gooding. *Journal of taxation*, v. 5, Dec. 1956, p. 379-81.

Rabin, Joseph. "Clifford case" of the thin corporation. *Taxes—the tax magazine*, v. 34, April 1956, p. 282-5.

Spanbock, Maurice S., Carro, Melvin J., and Katz, Israel. Nourishing the thin corporation. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 687-92.

Thin capitalization and tax avoidance. (Notes) *Columbia law review*, v. 55, Nov. 1955, p. 1054-66.

Timber

See Lumber industry—Taxation

Transfer tax

See Taxation, United States—Stock transfer

Transferees

Marold, Carl J. Transferee liability. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 1073-91.)

What law governs transferee liability for federal income tax? *Stanford law review*, v. 8, March 1956, p. 261-72.

Transfers

See Taxation, United States—Exchanges and transfers

Traveling expenses

Deduction for travel to secondary employment. (Condensed from *Boston university law review*, Winter 1956) *Monthly digest of tax articles*, v. 6, April 1956, p. 39-42.

McDonald, Robert J. Travel and entertainment expenses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 451-64.)

Orenstein, Melvin. Courts are still final arbiter of what travel expenses are deductible; beware hysteria. *Journal of taxation*, v. 5, Nov. 1956, p. 266-70.

Perkins, John S. Recommendations for preventing disallowance of expenses for travel and entertainment. *Journal of taxation*, v. 4, Jan. 1956, p. 10-14.

Perkins, John S. Travel and entertainment expenses. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 51-60.)

Pitfalls for the taxpayer trying to claim traveling expenses "away from home." *Journal of taxation*, v. 3, Nov. 1955, p. 300-2.

Prentice-Hall, inc. How to get maximum deductions for travel and entertainment expenses. New York, Prentice-Hall, inc., March 5, 1956. 16p. (*Accountant's weekly report*)

Prentice-Hall, inc. How to handle travel and entertainment expenses under the new tax law. Englewood Cliffs, N.J., Prentice-Hall, inc., March 26, 1955. 16p.

Schlosser, Jack. Travel and entertainment expense. *New York certified public accountant*, v. 26, Dec. 1956, p. 719-23.

United States. Treasury department. Internal revenue service. Deductions for traveling and transportation expenses. Washington, D.C. Treasury department (1956). 6 mimeo. pages. (*Publication no. 300*)

Undistributed profits

Berger, Irwin. Did the Revenue act of 1954 emasculate section 102 of the 1939 code? *Taxes—the tax magazine*, v. 33, May 1955, p. 370-2.

Brooke, Winston. Corporate accumulations. (In Alabama, University of, and Alabama society of certified public accountants. *Proceedings 8th annual federal tax clinic 1954*. p. 77-9.)

Cary, William L. Penalty tax on accumulated earnings. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 802-21.)

Cohen, Edwin S., and others. Internal revenue code of 1954: carry-overs and the accumulated earnings tax, by Edwin S. Cohen, Paul A. Phillips, Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Tax law review*, v. 10, March 1955, p. 277-306.

Gould, Robert K. Personal holding companies and accumulated earnings tax. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 102-14.)

Haber, Paul. New approach to section 102. Los Angeles, Calif. Tax publishers, c1956. 13p.

Hall, James K. Revision of the internal revenue code and section 102. *National tax journal*, v. 8, Sept. 1955, p. 275-86.

Holzman, Robert S. Corporations subjected to the accumulated earnings tax. *Controller*, v. 24, June 1956, p. 266-7, 289.

Holzman, Robert S. Reasons for retention of earnings. *Controller*, v. 23, Sept. 1955, p. 422-6, 428, 430-1.

TAXATION, UNITED STATES—Undistributed profits—(Continued)

- Holzman, Robert S. Tax on accumulated earnings. New York, Ronald press co., c1956. 136p.
- Holzman, Robert S. What you should know about the accumulated earnings tax. (Condensed from *Estate planners quarterly*, March 1955) *Monthly digest of tax articles*, v. 6, Oct. 1955, p. 46-55.
- Kilcullen, Richard. Taxing the improper accumulation of corporate surplus. June 1956. New York, Practising law institute, c1956. 45p. (*Current problems in federal taxation*)
- Krystal, Sidney D. Other corporate changes; changes in section 102—surtax on improper accumulation of surplus. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*, p. 409-20.)
- Lowery, Joseph R. Accumulated earnings tax under the 1954 code. *Illinois bar journal*, v. 44, May 1956, p. 656-63.
- Machinery and allied products institute. Internal revenue code of 1954: taxation of corporate retained earnings (sections 531-537); recent amendment of section 534. *Machinery and allied products bulletin*, October 4, 1955. 8p.
- Mahon, James J., Jr., editor. Corporate retention of earnings generates future capital gains. (Tax clinic) *Journal of accountancy*, v. 102, July 1956, p. 78.
- Mansfield, Harry K. Foundations: unreasonable accumulations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*, 1956, p. 47-60.)
- Olt, Herman J. Tax code changes affecting small business concerns—accumulation of corporate earnings. *Ohio certified public accountant*, v. 14, Winter 1955, p. 18-21.
- Shoup, Carl S. Relation of capital gains taxation to tax treatment of undistributed profits. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*, 1953, p. 394-404.)
- Weyher, Harry F., and Bolton, Russell K., Jr. Loss of charitable status because of prohibited transactions and unreasonable accumulations. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 55-70.)

Unemployment

See also Insurance, Unemployment
Social security

- Meyer, Walter E. Effect of voluntary payments on state unemployment tax merit ratings. *Illinois certified public accountant*, v. 18, Spring 1956, p. 41-6.
- Mushkin, Selma and Booth, Philip. Financing of unemployment, cash sickness and workmen's compensation insurance. *National tax journal*, v. 9, Sept. 1956, p. 203-31.
- United States. Internal revenue service. Employer's tax guide; instructions for the withholding, deposit, payment, and reporting of 1. income tax withheld from employees' wages; 2. employee and employer taxes under the Federal insurance contributions act (old-age and survivors insurance); 3. employer tax under the Federal unemployment tax act. Washington, D.C., Government printing office, 1954. 31p. (*Circular E, rev. January 1955*)

Uniform gifts of securities to minors act

- Moore, Winsor C. Uniform gifts of securities to minors act: a consideration of its merits. (Condensed from *University of Detroit law journal*, March 1956) *Monthly digest of tax articles*, v. 6, July 1956, p. 13-25.

Unreasonable accumulation of surplus

See Taxation, United States—Undistributed profits

Wagering

See Taxation, United States—Gambling

Windfall tax

- Lurie, Alvin D. Messrs. Gross and Morton: modern 49ers. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 666-70.

Withholding

See also Social security
Taxation, United States—Income—Individual

- Alphin, Robert H. Case for state withholding. (In National tax association. *Proceedings . . . 1955*, p. 491-6.)
- CPA encounters pressure to falsify withholding data; actual case a warning. *Journal of taxation*, v. 5, Oct. 1956, p. 206-7.
- Campbell, John J. Case against (state) withholding. (In National tax association. *Proceedings . . . 1955*, p. 496-502.)
- Charnak, Jerome J. IRS directive challenged. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.
- Commerce clearing house, inc. 1956 federal payroll withholding tax tables, effective January 1, 1956. Chicago, Ill., Commerce clearing house, inc., c1955. 16p.
- Commerce clearing house, inc. 1957 federal payroll withholding tax tables, effective January 1, 1957. Chicago, Ill., Commerce clearing house, inc., c1956. 16p.
- Kellems, Vivien. Toil, taxes and trouble. New York, E. P. Dutton and co., inc., 1952. 159p.
- Novak, Robert E. Advantages and procedures of a one-deduction tax payroll system. *Hadley service bulletin*, Sept. 1956, p. 2-3.
- Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.
- United States. Internal revenue service. Employer's tax guide; instructions for the withholding, deposit, payment, and reporting of 1. income tax withheld from employees' wages; 2. employee and employer taxes under the Federal insurance contributions act (old-age and survivors insurance); 3. employer tax under the Federal unemployment tax act. Washington, D.C., Government printing office, 1954. 31p. (*Circular E, rev. January 1955*)

TAXATION, VENEZUELA

- Gibbons, William J. Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1239-45.
- Perez de la Cova, Carlos and Parra, Alirio. Venezuelan income tax structure and the oil industry. *Venezuela up-to-date*, v. 7, July-Aug. 1956, p. 11-14.
- United States. Commerce, Department of. Taxation. (In its *Investment in Venezuela*, 1953, p. 140-6.)

TAXATION, VIRGINIA

- Farrar, Claude E. Statutes of limitations on assessments of Virginia taxes. *Virginia accountant*, v. 8, April 1955, p. 10-18.

TAXATION, WASHINGTON**Property**

- Hall, James K. Assessment equalization in Washington. *National tax journal*, v. 9, Dec. 1956, p. 302-25.

TAXATION, WISCONSIN**Property**

- Penniman, Clara. Role of property tax in Wisconsin. *National tax journal*, v. 9, Dec. 1956, p. 331-8.

TAXATION in Canada. Bank of Montreal.

"TAXATION"—key to income tax and surtax 1955-1956. Staples, Ronald, editor.

"TAXATION"—key to income tax and surtax 1956-57. Staples, Ronald, editor.

"TAXATION" manual; compiled by barristers and experts under the direction of Ronald Staples. London, Taxation publishing co., ltd., 1955. 441p.

TAXATION of income from foreign sources. *Harvard law review*, v. 68, April 1955, p. 1036-46.

TAXATION of life insurance companies. Commerce clearing house, inc.

TAXATION of profits and income—a philosophy of corporate taxation. *Economist* (Eng.), v. 175, June 18, 1955, p. 1053-5.

TAXES

See also Taxation

American management association. Management and taxes; building a tax-conscious organization. New York, American management association, c1956. 127p. (Special report no. 10)

Fried, Stephen. Short-cut method for simultaneous tax computation. *Accounting review*, v. 30, April 1955, p. 316-19.

Seidman, J. S. Taxes: friend or foe. *Journal of accountancy*, v. 100, Nov. 1955, p. 51-5.

Accounting

See also Accounting—Bases

Blattmachr, George G., and Knapp, Russell S. Accounting periods and accounting methods. New York, Practising law institute, March 1955. 110p. (Fundamentals of federal taxation, 1954 Revenue code edition)

California society of certified public accountants. Fifth annual tax accounting conference, 1954. San Francisco, Calif., California society of certified public accountants, c1954. 148p.

California society of certified public accountants. Sixth annual tax accounting conference, 1955. San Francisco, Calif., California society of certified public accountants, c1955. 154p.

Canadian institute of chartered accountants. Committee on accounting and auditing research. Accounting research bulletin no. 12 (superseding Bulletin no. 3), August 1956—Loss-carry-over tax credits. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 179-80.

Costelloe, John F. Dimensions of tax accounting. (In American management association. *Management and taxes*, c1956, p. 25-35.)

Esenoff, Carl M., and White, Byron F., editors. New developments in tax aspects of accounting; a department. See issues of *Journal of taxation* beginning with January 1955 issue.

Garcia, LeVerne W. Tax accounting problems of the Smith family. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955, p. 117-20.)

Harmon, A. Stanley. Problems of business taxpayers. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954, p. 23-7.)

Heffern, James H. Claim-of-right and other tax doctrines are distorting proper accounting. *Journal of taxation*, v. 5, July 1956, p. 20-3.

Heffern, James H. Developments in the tax accounting provisions of the new code. (In Buffalo, University of and New York state society of certified public accountants. *2nd annual institute on federal and state taxation*, p. 17-38.)

Jones, Norman E. Elections in accounting methods. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*, 1956, p. 274-84.)

Macleod, R. K. Percentage depletion controversy. *Journal of accountancy*, v. 99, Feb. 1955, p. 40-5.

Michigan association of certified public accountants. Tax depreciation. Detroit, Mich., Michigan association of certified public accountants. (1955). 2p.

Peterman, Wayne S. County property tax accounting on punched cards. *Journal of machine accounting*, v. 6, April 1955, p. 11.

Shaw, T. T. Changes and developments in income tax accounting. (In Ohio state university. College of commerce and administration. *Proceedings* . . . *Institute on accounting* . . . 1955, p. 75-89.)

Surrey, Stanley S., and Warren, William C. Allocation of taxable income to taxable years: tax accounting. (In their *Federal income taxation—cases and materials*, 1955 ed, p. 365-518.)

Taxes. (In *Accountants' handbook*, ed. 4, 1956. Sec. 27, p. 1-45.)

Wakely, Maxwell A. H. Survey of tax accounting under the 1954 code (In Tulane university. *1956 Tulane tax institute*, c1956, p. 130-47.)

Ward, Philip H., Jr. Accrual accounting in taxation. *University of Illinois law forum*, v. 1955, Spring 1955, p. 163-8.

Collection and delinquency

See also Fraud

Tax settlement

CPA encounters pressure to falsify withholding data; actual case a warning. *Journal of taxation*, v. 5, Oct. 1956, p. 206-7.

Creel, Leslie H. Personal property tax collections. *Municipal finance*, v. 27, Feb. 1955, p. 107-16.

Herbert, Douglas B. Real property current tax collections. *Municipal finance*, v. 27, May 1955, p. 159-64.

Miller, Honore A., and Aex, Robert P. Collecting delinquent property taxes and enforcing tax liens and sales. *Municipal finance*, v. 27, May 1955, p. 145-9.

Prentice-Hall, inc. Internal revenue code of 1954; provisions covering income and withholding taxes, estate and gift taxes, employment taxes, returns, assessments, collection, refunds, procedure and administration. September 1956 ed. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. various paging.

Tax foundation. State tax rates and collections, 1950 and 1955. New York, Tax foundation, April 1956. 36p. (*Government finance brief*, no. 3)

Taylor, Daniel A. Practical aspects of tax enforcement and collection. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 201-18.)

Total tax collections in 1954. *Tax policy*, v. 22, Oct. 1955, p. 3-8.

TAXES and fiscal policy in under-developed countries. United nations.

TAXES and mergers. Blake, Matthew F.

TAXES and traffic. Canadian tax foundation.

TAXES: friend or foe. Seidman, J. S.

TAXES, tariffs, and subsidies. Perry, J. Harvey.

TAXICABS

Statistics

Accounting corporation of America. Taxicabs. (In its *Mail-me-Monday barometer of small business*, 1954 year book issue, p. 90.) (In its *Mail-me-Monday barometer of small business*, 1955 year book issue, p. 90.)

TAXING the improper accumulation of corporate surplus. Kilcullen, Richard.

TAXPAYER ORGANIZATIONS

Functions and services of taxpayer research organizations. (In National tax association. *Proceedings* . . . 1955, p. 370-93.)

TAXPAYERS' debt to a public servant. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 28.

TAYLOR, A. H.

Control of research costs. *Accountant* (Eng.), v. 134, April 7, 1956, p. 372-3.

TAYLOR, C. B.

Industry-wide approach to financial and operating ratios. *Cost and management* (Canada), v. 30, May 1956, p. 181-9. *Newspaper controller*, v. 9, Sept. 1956, p. 4-5.

TAYLOR, CECIL C.

Review of accounting conventions in face of criticism from without. *Accountant* (Eng.), v. 133, July 9, 1955, p. 37-44.

TAYLOR, DANIEL A.

Practical aspects of tax enforcement and collection. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 201-18.)

TAYLOR, E. DUNCAN

Profit-sharing and co-partnership schemes in industry. (Address at Autumn meeting, Southport, October 1955) London, Institute of chartered accountants in England and Wales. 27p. *Accountant* (Eng.), v. 133, Oct. 8, 1955, p. 412-18; Oct. 15, 1955, p. 437-42. (In Institute of chartered accountants in England and Wales. *Autumn meeting* . . . 1955. p. 23-48.)

TAYLOR, EDWARD J.

Audit of cash. *Controller*, v. 24, Dec. 1956, p. 578-80.

TAYLOR, H. RANSOM

Effectiveness of internal auditing. (In Institute of internal auditors. *Internal auditing for profit*. 1955. p. 51-8.)

TAYLOR, HERMAN E.

Pension and profit sharing plans. *Mississippi law journal*, v. 28, Dec. 1956, p. 1-19.

TAYLOR, IAN R.

Statistical approach to auditing tests. *Accounting research*, v. 6, Jan. 1955, p. 49-57.

TAYLOR, JOSEPH B.

"Value-added" tax (Michigan's business activities tax). *Tax executive*, v. 7, April 1955, p. 30-8.

TAYLOR, MILTON C.

Industrial tax exemption in Puerto Rico. *National tax journal*, v. 7, Dec. 1954, p. 359-71.

TAYLOR, NELSON W., III

Tax fraud cases—use of net worth method. (Notes and comments) *North Carolina law review*, v. 33, June 1955, p. 688-97.

TAYLOR, PETER D.

Contract cost accounts. *Accountant* (Eng.), v. 134, March 31, 1956, p. 343-5.

TAYLOR, SAMUEL

Effect of property settlements incident to divorce. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 305-25.)

Partnership elections under the 1954 code. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 961-85.)

TAYLOR, W. BAYARD

Overall impact of the corporate income tax. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 649-58.)

TAYLOR, WAYNE C.

National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.

TAYLOR, WELDON J.

Are business schools meeting the challenge? *Collegiate news and views*, v. 10, Oct. 1956, p. 1-6.

TAYLOR, WILLIAM E.

Ad valorem taxation; appraisal accounting, controlling, assessment equalization and tax roll preparation adapted to IBM equipment. San Bernardino, Calif., The author (195?). 61p. plus charts and forms.

TEACHING

See Accounting—Teaching
Accounting courses
Education

TEBBEL, G. I.

Economical manual voucher system. *Woman C.P.A.*, v. 17, Dec. 1954, p. 9-11.

TEBEAU, ROBERT L.

Putting operating ratios to work; a supplier helps a problem account. *Credit executive*, v. 48, Jan. 1955, p. 12-14, 16.

TECHNICAL AMENDMENTS BILL OF 1957

United States. Joint committee on internal revenue taxation and the Treasury department. List of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. Washington, D.C., Government printing office, 1956. 14p.

TEECE, JOSEPH A.

Areas of potential cost reduction—purchasing. (In American management association. *Tested approaches to cutting production costs*. c1955. p. 29-35.)

TEITELBAUM, LOUIS N.

Praise for new audit approach. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25.

TEKOLSTE, ELTON

Savings through a sound insurance program. (In Indiana university School of business and American association of hospital accountants. *Proceedings*, July 1956. p. 59-65.)

TELEPHONE AND TELEGRAPH**Accounting**

American accounting association. New York telephone company. (In its *Price level changes and financial statements—Case studies of four companies*. c1955. p. 12-63.)

Auditing

Mendoza, Guillermo S. Accounts receivable of a telephone company. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 33-47.)

Costs

Case history: hotel telephone costs. *Transcript*, v. 12, Dec. 1955, p. 7.

TELEPHONE EQUIPMENT MANUFACTURERS

See Communication equipment manufacturers

TELEVISION

See Radio and television

TEMPLETON, WILLIAM

Cooperation with bankers; an analysis of the results of the American institute of accountants' survey of audit reports submitted to banks. *Illinois certified public accountant*, v. 3, March 1955, p. 19-22.

TEMPLIN, MERVIN E., AND CALDWELL, JOHN E.

Options and elections under the 1954 internal revenue code. *Oklahoma law review*, v. 8, May 1955, p. 203-12.

TEMPORARY COMMISSION ON FISCAL AFFAIRS

See New York. Temporary commission on fiscal affairs

TEN fundamental concepts of internal auditing. Internal auditor, v. 12, Sept. 1955, p. 37-40.**10,000 jokes, toasts and stories. Copeland, Lewis and Copeland, Faye, editors.****TENEN, CAROLYN K., joint author**

See Jackson, J. Paul, and others

TENNENT, HUGH C.

Development of the CPA examination. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*. p. 40-2.)

TENNENT, J. M.

Practising accountants' costing records—need for greatest efficiency in maintenance. *Accountant* (Eng.), v. 134, June 2, 1956, p. 614-18.

TENNER, IRVING

Governmental and institutional accounting. (In Miller, Herbert E., ed. *C.P.A. review manual*. ed. 2. 1956. p. 231-316.)
Meaning of uniform accounting. *Municipal finance*, v. 29, Aug. 1956, p. 49-52.

TENNER, IRVING—(Continued)

- Municipal and governmental accounting. ed. 3. New York, Prentice-Hall, inc., 1955. 569p. (*This is a revision of the second edition by Chatters and Tenner*)
- Use of depreciation in governmental accounting. *Municipal finance*, v. 28, Aug. 1955, p. 15-18.

TENNEY, DANIEL G., JR.

- Tax considerations in gifts to minors made under new state custodian laws. *Journal of taxation*, v. 5, Dec. 1956, p. 348-50.

TERBORGH, GEORGE

- Depreciation as a tax problem. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 538-45.)
- Effect of the new tax depreciation methods on the earnings of depreciable assets. Washington, D.C., Machinery and allied products institute, August 1956. 23p.
- Machinery and allied products institute. Effect of the new tax depreciation methods on the earnings of depreciable assets, by George Terborgh. Washington, D.C., Machinery and allied products institute, August 1956. 23p.
- Some comments on the Dean-Smith article on the MAPI formula. *Journal of business* (University of Chicago), v. 29, April 1956, p. 138-40.

TERMINAL-DATE-GROUP method of depreciation accounting, Carson, A. B.**TERMINATION OF GOVERNMENT CONTRACTS**

See Contracts, Government—Termination

TERMINOLOGY

- Accountants! a word with you! *Accountancy* (Eng.), v. 66, Sept. 1955, p. 337-40.
- American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 2—Proceeds, revenue, income, profit, and earnings. New York, American institute of accountants, March 1955. 4p. *Journal of accountancy*, v. 99, March 1955, p. 77-8. *New York certified public accountant*, v. 25, April 1955, p. 254-5.
- American institute of accountants. Committee on terminology. Accounting terminology bulletins, no. 3—Book value. New York, American institute of accountants, c1956. 4p. *New York certified public accountant*, v. 26, Oct. 1956, p. 621-3. *Journal of accountancy*, v. 102, Oct. 1956, p. 67-8.
- Commerce clearing house, inc. Labor terms. Chicago, Ill., Commerce clearing house, inc., c1955.
- Davison, R. A. Problem of defining income. *Accountants' journal* (N.Z.), v. 33, Feb. 1955, p. 226-30.
- Essay in etymology; revenue, income, profit and earnings. *Accountant* (Eng.), v. 132, April 9, 1955, p. 391.
- Fagerberg, Dixon, Jr., editor. Word trouble in everyday accounting administration. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 81.
- Fitzgerald, A. A. Accounting terminology. (In his *Current accounting trends*. 1952. p. 82-102.)
- Freeman, E. Stewart. Language of accountancy. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 26, 28.
- Jones, F. Neville. Accounting basic equations and correlated definitions. San Francisco, Calif., The author, c1955. 23p.
- Kohler, Eric L. Something about accounting language. *Ohio certified public accountant*, v. 14, Spring 1955, p. 75-8.
- LaSalle, Brother. "Professional" terminology. (Correspondence) *Journal of accountancy*, v. 101, March 1956, p. 26.
- Lee, Earle Goodrich. Terminology: AIA vs. Webster? (Correspondence) *Journal of accountancy*, v. 100, July 1955, p. 21.
- Mikesell, R. M. Municipal accounting terminology. (In his *Governmental accounting*, rev. ed. 1956. p. 669-701.)

Miller, Besse May. Accounting terms and miscellaneous procedures explained. (In her *Handbook for secretaries to accountants, controllers, treasurers*. 1955. p. 365-417.)

- Order out of chaos in accounting language. (Editorial) *Journal of accountancy*, v. 99, March 1955, p. 33.
- Paton, William A. Question of usage. (Correspondence) *Journal of accountancy*, v. 101, June 1956, p. 24.
- Singer, Frank A. Mixed meanings: an added responsibility for accounting teachers. (Teachers' clinic) *Accounting review*, v. 31, Oct. 1956, p. 663-6.
- United States. Joint committee on internal revenue taxation. Terminology of the Internal revenue code of 1954; a list of terms used in the 1954 code with citations of the sections in which they are defined or described. Washington, D.C., Government printing office, 1956. 106p.

TERRILL, WILLIAM A.

Cost basis—accounting's "Samson's tresses." *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1011-26.

TERRY, FELIX T.

Farmer's accounting. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 344-55.)

TERRY, FELIX T., joint author

See Jones, Harry Lamar and Terry, Felix T.

TESCHNER, RICHARD R., AND SORDEN, DALE L.

Stepped-up basis on assets transferred to newly-formed corporation? *Journal of taxation*, v. 5, July 1956, p. 32-3.

TEST CHECKING

See Testing and sampling

TESTED approaches to cutting production costs. American management association.**TESTED** scientific inventory control. Welch, W. Evert.**TESTIMONY**

See Evidence

TESTING AND SAMPLING

See also Inventories—Verification

- Addoms, Jeremy and Long, Frederick A. Work sampling in the office. (In American management association. *Controlling office production*. c1955. p. 21-39.)
- Ageloff, Lester. Use of statistical probabilities in auditing. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 218-30.)
- American institute of accountants. Case study on the extent of audit samples; summary audit programs prepared independently by 8 different CPAs to indicate extent of audit sampling each considered necessary in an actual case. New York, American institute of accountants, c1955. 128p.
- Cochran, William G. Sampling techniques. New York, John Wiley and sons, c1953. 330p.
- Dodge, Harold F., and Romig, Harry G. Sampling inspection tables—single and double sampling. New York, John Wiley and sons, inc., c1944. 106p.
- Forster, A. A. How much is enough? in test-checking and sampling of accounting data. *Chartered accountant in Australia*, v. 26, Oct. 1955, p. 206-7.
- Gaynor, Edwin W. Application of statistical sampling techniques to auditing. *Internal auditor*, v. 13, Dec. 1956, p. 11-27.
- Gaynor, Edwin W. Modern sampling technique. *Federal accountant* (Federal government accountants association), v. 4, June 1955, p. 13-21.
- Gaynor, Edwin W. Reliability of sampling plans in auditing. *Accounting review*, v. 31, April 1956, p. 253-7.
- Hanson, Kermit O. Collection of data by sampling. (In his *Managerial statistics*. 1955. p. 26-43.)

TESTING AND SAMPLING—(Continued)

- Hart, Alex L. Using probability theory for economy in cost control. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 257-63.
- Heiland, Robert E., and Richardson, Wallace J. Work-sampling works for a small office staff. *N.A.C.A. bulletin*, v. 36, section 1, May 1955, p. 1157-67.
- Herbert, Leo. Sampling techniques in audit engagements. *Louisiana certified public accountant*, v. 15, April-May 1955, p. 5-7, 12.
- Hirsch, Werner Z. Sampling technique for prorating delivery costs. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 805-12.
- James, Stanley F. Some sampling problems in connection with accounting records. *Applied statistics* (Scot.), v. 5, June 1956, p. 86-105.
- Jeming, Joseph B. Application of scientific sampling methods to audits. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952, p. 448-56.)
- Kunz, Edward J. Application of statistical sampling to inventory audits. *Internal auditor*, v. 13, Sept. 1956, p. 38-49.
- Magruder, E. T. Sampling as a management tool. (In Systems and procedures association of America. *Workshop for management*, c1955, p. 233-41.)
- Monteverde, Robert J. Some notes of reservation on the use of sampling tables in auditing. *Accounting review*, v. 30, Oct. 1955, p. 582-91.
- Monteverde, Robert J., and Trueblood, Robert M. Statistical sampling methods in auditing practice—an evaluation. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 16-22.
- Neter, John. Applicability of statistical sampling techniques to the confirmation of accounts receivable. *Accounting review*, v. 31, Jan. 1956, p. 82-94.
- Neter, John. Statistical sampling in auditing. (In Institute of internal auditors. *Internal auditing for profit*, 1955, p. 35-49.)
- Neter, John. Use of statistical sampling techniques in auditing. (In Johnson, Arnold. *Principles of auditing*, c1955, p. 325-45.)
- Perkins, C. H. Trends in New Zealand auditing practice. *Accountants' journal* (N.Z.), v. 34, March 1956, p. 282-5; April 1956, p. 325-9.
- Pursey, E. L. Statistical theory in test checking. *Canadian chartered accounting*, v. 69, Dec. 1956, p. 529-34.
- Roth, J. L. Select a number of transactions. *Price Waterhouse review*, v. 1, June 1956, p. 24-9.
- Sackennoff, Donald M. Appraisal of statistical auditing techniques. *Accounting forum*, v. 27, May 1956, p. 15-18.
- Statistical sampling theory for auditing and accounting. (In *Accountants' handbook*, ed. 4, 1956, Sec. 29, p. 24-38.)
- Stettler, Howard F. Statistical interpretation of auditing test checks. (In his *Auditing principles*, 1956, p. 689-702.)
- Taylor, Ian R. Statistical approach to auditing tests. *Accounting research*, v. 6, Jan. 1955, p. 49-57.
- Trueblood, Robert M. Statistical sampling and auditing. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.
- Trueblood, Robert M., and Cooper, W. W. Research and practice in statistical applications to accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.
- Trueblood, Robert M., and Johnson, Robert W. Brief story on the application of statistics to business systems. *Pennsylvania CPA spokesman*, v. 26, March 1956, p. 7-9.
- United States, Defense, Department of. Military standard—Sampling procedures and tables for inspection by attributes. Washington, D.C., Government printing office, 1950. 52p. and appendix.
- Vance, Lawrence L. Capsule cases in statistical cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 682-8.
- Vance, Lawrence L., and Neter, John. Statistical sampling for auditors and accountants. New York, John Wiley and sons, inc., c1956. 310p.

- Wallis, W. Allen. Randomness in sampling for auditing. (In Institute of internal auditors. *Promoting professional progress*, 1956, p. 9-16.)
- White, Charles G. Work sampling is procedural trouble-shooting. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 238-45.
- Wright, F. K. Statistical sampling in accounting and auditing. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*, 1955, p. 58-67.)

TESTING PROGRAM

See Accounting testing program

- TESTING** the adequacy of internal control. Sprague, William D.

TESTS

See Examinations
Testing and sampling

TETLEY, R. F.

- Interim reports for stockholders. *Accountant* (Eng.), v. 133, Nov. 5, 1955, p. 527-30.

TETKSBURY, CARL L.

- Bank audits by certified public accountants. *Hoosier banker*, v. 38, April 1954, p. 3, 5, 7, plus.
- Small bank auditing. *Auditgram*, v. 31, Jan. 1955, p. 22-3, 26-30.

TEXAS. AGRICULTURAL AND MECHANICAL COLLEGE

- Proceedings of the fourth annual accounting conference April 24-25, 1951, College station, Texas, Agricultural and mechanical college of Texas. 81p.
- Proceedings of the ninth annual accounting conference, April 16-17, 1956, College station, Agricultural and mechanical college of Texas. 43p.

TEXAS. HIGHWAY DEPARTMENT

- Accounting procedures in determination of contractor's financial resources. Austin, Texas, Texas highway department, December 1956. 11p. (*Bulletin no. 2*)

TEXAS, UNIVERSITY OF. INSTITUTE OF PUBLIC AFFAIRS

- Proceedings of the first governmental accounting and finance institute, May 1955, Austin, Texas, University of Texas, 1955. 146p.
- Proceedings of the second governmental accounting and finance institute, July 2-3, 1956, Austin, Texas, University of Texas, 1956. 86p.

TEXAS LIMITED PARTNERSHIP ACT

- Fillman, Jesse R. Effect on the investor's group of new subchapter K, "Partners and partnerships," and the new Texas limited partnership act. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956, p. 721-41.)

TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- Examination of Texas-chartered insurance company financial statements by independent certified public accountants. Dallas, Texas, Texas society of certified public accountants, February 15, 1956. 26p.
- Letter dated January 30, 1956 regarding the audit of Texas-chartered insurance companies. Dallas, Texas, Texas society of certified public accountants. various paging.
- New tax law in action: practitioners' experience with the Internal revenue code of 1954. New York, Journal of taxation, inc., c1956. 241p.

TEXTILE BAG MANUFACTURERS ASSOCIATION

- Manual of costs in the manufacture of textile bags. rev. Sept. 1950. Chicago, Ill., Textile bag manufacturers association, 1950. various paging.

TEXTILE BAGS

See Bags

TEXTILE MAINTENANCE INDUSTRY

See Cleaning and dyeing
Diaper service
Laundries
Linen supply business

TEXTILES

See also under names of specific textiles, e.g., Cotton; Rayon; Silk; Wool

Cost accounting

Kenny, Lawrence B. Costing in the commission finishing of textiles. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 354-61.

Mayman, D. Textile cost accounting in practice. *Cost accountant* (Eng.), v. 35, Oct. 1956, p. 142-50.

THAYER, FRANK AND BOWER, JAMES B.

Better accounting control by analysis. *Newspaper controller*, v. 9, April 1956, p. 4-5.

How papers can prevent cash and inventory pilferage. *Editor and publisher*, Feb. 25, 1956, p. 11, 53.

THEATERS

See also Moving picture theaters

Accounting

John, Richard C. Accounting for financial control in a professional stock theatre. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 251-6.

Melling, John Kennedy and Nolloth, Ann Gloria. Nineteenth-century theatre accounts; the Theatre Royal, South End, and other theatres. *Accountant* (Eng.), v. 135, Oct. 27, 1956, p. 424.

THEATRICAL PRODUCTIONS**Taxation**

Taubman, Joseph. Motion picture co-production deals and theatrical business organization. *Tax law review*, v. 11, Jan. 1956, p. 113-36; March 1956, p. 303-12.

THEFT

Krekstein, Herman H. Embezzlement and theft losses. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 615-23.)

THEORY and technique of cost accounting in the hosiery industry. Patrick, A. Weyman.

THERAPY

Anderson, Robert A. Launching a physiotherapy department. *Hospitals*, v. 29, Dec. 1955, p. 84, 86, 88, 90.

Robinson, Ruth A. Purchasing for occupational therapy. *Hospitals*, v. 29, Dec. 1955, p. 114, 116-17.

THESES

Davidson, Sidney. Abstracts of dissertations in accounting. *Accounting review*, v. 31, Oct. 1956, p. 646-51.

Davidson, Sidney. Abstracts of dissertations in accounting for 1954 and 1955. *Accounting review*, v. 31, July 1956, p. 444-53.

Davidson, Sidney. List of research projects in accounting: 1954-1955. *Accounting review*, v. 31, April 1956, p. 286-94.

White, John Arch. Abstracts of dissertations in accounting for 1953 and 1954. *Accounting review*, v. 31, Jan. 1956, p. 109-18.

White, John Arch. Lists of research projects in accounting: 1953-1954. *Accounting review*, v. 30, April 1955, p. 307-15.

THIN capitalization and tax avoidance. (Notes) *Columbia law review*, v. 55, Nov. 1955, p. 1054-66.

THIN INCORPORATIONS

See Taxation, United States—Thin incorporations

THIRTEEN-MONTH YEAR

See Calendar

THOKEY, JAMES W.

More controlled accounts; less controlled controllers. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 22-9.)

THOM, STUART

Canadian tax and labor laws; a digest. New York, Controllers institute of America, Foreign tax group, New York city control, December 1954. 30 mimeo. pages.

Capital gains. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 535-41.

Clashing symbols—the Anaconda brass case. *Canadian tax journal*, v. 3, May-June 1955, p. 159-63.

THOMAS, H. BEVERLEY

Interim accounting periods—advantages of a decimal division of the year. *Accountant* (Eng.), v. 135, Nov. 10, 1956, p. 483-6.

THOMAS, LUKE A., JR.

Improving money management. *Cooperative accountant*, v. 8, Summer 1955, p. 29-33.

THOMAS, N. A.

Electronic point-of-sale accounting. *Systems*, v. 19, Nov.-Dec. 1955, p. 22-3.

THOMAS, R. D.

Inventory valuation—theory and practice. *Canadian chartered accountant*, v. 69, Dec. 1956, p. 519-28.

THOMAS, WILLIAM E.

Illinois, University of. College of commerce and business administration. Budgeting for profit, by William E. Thomas. Urbana, Ill., University of Illinois, College of commerce and business administration, October 1955. 55p. (*University of Illinois bulletin*, v. 53, no. 19)

THOMAS, WILLIAM E., editor

Readings in cost accounting, budgeting, and control; sponsored by and published under the auspices of American accounting association. Cincinnati, Ohio, South-western pub. co., c1955. 785p.

THOMPSON, GEORGE C., joint author

See Dohr, James L., Thompson, George C., and Warren, William C.

THOMPSON, JOHN M.

Operating budget. *Controller*, v. 24, July 1956, p. 310-12, 340.

THOMPSON, LAWRENCE E., joint author

See Laubach, Peter B., and Thompson, Lawrence E.

THOMPSON, ROBERT S.

How to avoid tax problems on death of a partner. *Trusts and estates*, v. 95, Sept. 1956, p. 776-9.

THOMPSON, SMITH

United States foreign income tax credit. *Chicago bar record*, v. 37, Feb. 1956, p. 219-24.

THOMPSON, T. R.

High-speed computer—detailed applications to office work. *Accountant* (Eng.), v. 134, March 24, 1956, p. 319-23.

THOMSON, A. H.

South Africa—a land of opportunity for C.A.s. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 204-7.

THOMSON, JAMES

Preparing for improved data processing methods and equipment; panel discussion by J. Douglas Elliott, James Gibbons, James Thomson, Ralph W. Fairbanks and James M. Kalbach, Jr. *N.A.C.A. bulletin*, v. 36, section 3, Aug. 1955, p. 1758-76.

THROPE, IRWIN M.

Corpus expenses—a fiduciary's dilemma. *New York certified public accountant*, v. 26, Aug. 1956, p. 484-6.

THRUWAYS

See Roads and highways

THURSTON, TROY G.

- Mahon, James J., Jr., editor. Corpus distribution as distribution of income. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 76.
- Mahon, James J., Jr., editor. Rent v. income from farming operations. (Tax clinic) *Journal of accountancy*, v. 100, Sept. 1955, p. 90.

THURSTON ANNUAL AWARD PAPER

- Mitchell, Charles L. Criteria of a profession. (Sixth annual Thurston award paper) (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 87-93.)

TICE, DOUGLAS O., JR.

- Federal income—nonrestricted stock options—proprietary and compensatory options—taxability of options upon receipt. *North Carolina law review*, v. 35, Dec. 1956, p. 160-7.

TIDEX, J. W., joint author

- See Drew, Ross, Miles, J. N., and Tidex, J. W.

TIDWELL, SAM B.

- Fred Neely's magic. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

TIERNIEY, HUGH

- Remuneration of auditors; statutory requirements and other considerations. *Accountants' magazine* (Scott.), v. 59, Dec. 1955, p. 751-6.

TIERNIEY, PAUL E.

- Finance and insurance. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 149-53. (1955 conference proceedings)

TIETJEN, A. CARL

- Suggested change in examination approach. *Price Waterhouse review*, v. 1, Dec. 1955, p. 28-33.
- Journal of accountancy*, v. 101, April 1956, p. 47-9.

- Teitelbaum, Louis N. Praise for new audit approach. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25.

TIFFANY, KENNETH C.

- Financial aspects of procurement. *Federal accountant* (Federal government accountants association), v. 4, Nov. 16, 1954, p. 5-12.

"TIFFANY LABEL"

- Burns, Garrett T. Tiffany label. (The) *Arthur Andersen chronicle*, v. 16, April 1956, p. 93-4.

TILLY, VIRGIL S.

- Long-form report practice, including Report of audit of ABC drilling company as Exhibits I and II. (Address presented at Accountants workshop of Alabama society of CPA's and University of Alabama, Tuscaloosa, Alabama, November 20, 1954) 19 mimeo. pages plus exhibits.

- Mahon, James J., Jr., editor. Determination of earned income from self-employment. (Tax clinic) *Journal of accountancy*, v. 101, June 1956, p. 79.

- Mahon, James J., Jr., editor. You still can give and make money. (Tax clinic) *Journal of accountancy*, v. 99, May 1955, p. 82-3.

TIMBER

- See Depreciation, depletion and obsolescence —Timberlands
Forests and forestry
Lumber industry
Timberlands

Accounting

- Simpson, R. M. Specialized accounting problems of the lumber industry. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 28 typewritten pages.

TIMBERLANDS

- O'Rourke, Joseph H. Depletion rates and records for timber operations. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1679-88.

Taxation

- Bowen, Clark E. Federal timber taxes under the new code. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 824-39.

- Briggs, Charles W. Taxing income from timber. *Forest farmer*, March 1955.

- Casey, William J. Timber. (In his *Tax sheltered investments*. c1955. p. 123-9.)

- Hill, H. W. Timber taxes in New Hampshire. (In National tax association. *Proceedings* . . . 1954. p. 148-53.)

- Lasser, J. K., tax institute and Cunliffe, John D. Investments with unusual tax protection—timber. (In their *J. K. Lasser's treasury of tax saving ideas*. c1956. p. 22-3.)

- Roberts, W. Lewis. Taxation of gains from sale of livestock, unharvested crops, timber, coal and in-oil-payments. *Kentucky law journal*, v. 44, Summer 1956, p. 428-36.

- Rowen, James R. Taxation of income from timber properties. *Taxes—the tax magazine*, v. 33, May 1955, p. 336-45.

TIME AND MOTION STUDY

See also Work measurement

- British institute of management. Measuring of work in the office. London. British institute of management, 1956. 20p. (*Office management series* 2)

- Currie, R. M. Work study and control. *Cost accountant* (Eng.), v. 34, Aug. 1955, p. 93-100.

- Gunders, Henry. Clerical work measurement. *Journal of accountancy*, v. 101, Feb. 1956, p. 38-44.

- Gunders, Henry. Controlling clerical costs through tested methods of work measurement. *Newspaper controller*, v. 9, April 1956, p. 1, 7-8.

- Niebel, Benjamin W. Motion and time study; an introduction to methods, time study and wage payment. Homewood, Ill., Richard D. Irwin, Inc., 1955. 433p.

- Pitney, Thomas C. "Whys" and "hows" of clerical work measurement. *Arthur Young journal*, v. 2, Jan. 1955, p. 13-21. *Internal auditor*, v. 12, March 1955, p. 29-37.

- Spriguel, William R. Preliminary considerations in motion and time study; Taking time studies; Establishing time values by time study; Utilizing time-study data. (In his *Industrial management*. ed. 5. c1955. Chap. 18, 19, 20, 21.)

- TIME** for basic tax revision. (Editorial) *Journal of accountancy*, v. 102, Sept. 1956, p. 35-6.

TIMEKEEPING

See also Accountants' office — Accounting, timekeeping, etc.

- Corless, Donald W. Centralized timekeeping pays off. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1137-40.

- Doan, M. J. Accounting for non-productive time. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 432-6.)

- George, James B. Organizing timekeeping for reliability. *N.A.C.A. bulletin*, v. 37, section 1, Nov. 1955, p. 386-9.

- Harding, A. O. "What! no clock cards?" *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1389-94.

TINDALE, L. V. D.

- Inadequacy of financial accounts—for fiscal purposes and for management control. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 55-67.)

TINGLE, W. R.

- Equitable theory of income tax calculation. Charlotte, N.C., W. R. Tingle, c1955. leaflet.

TITMAS, WILLIAM G., joint author

- See Jones, Donald C., and Titmas, William G.

TITUS, GEORGE F.

- Internal auditing. *Federal accountant* (Federal government accountants association), v. 5, Sept. 1955, p. 13-16. *Cooperative accountant*, v. 8, Winter 1955, p. 34-6.

TO cooperate or not to cooperate in fraud investigation: 14 rules. *Journal of taxation*, v. 5, Nov. 1956, p. 295-6.

TOAN, A. B., JR.

Appraisal of electronic progress. *Price Waterhouse review*, v. 1, March 1956, p. 16-25.
Auditing, control and electronics. *Journal of accountancy*, v. 59, May 1955, p. 40-5.
Auditing electronically produced records. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 317-24.)

TOASTMASTERS CLUB

Foley, David W., Jr. Toastmasters club in the New York office. *Arthur Young journal*, v. 2, Jan. 1955, p. 45-9.

TOBACCO MANUFACTURERS

Cost accounting

Judd, Frank. Expediting cost closing in a tobacco company. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 572-7.

Statistics

Foulke, Roy A. Ratios for wholesalers of tobacco. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

TOBOLOWSKY, SYLVAN

Problems in effecting complete liquidation of a subsidiary. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 729-44.)

TODD, JAMES M.

What price the professional engineer? *Mechanical engineering*, v. 78, June 1956, p. 515-16.

TODER, EMANUEL

Accounting considerations in the determination of pension costs applicable to construction. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 334-52.)
Comptroller and his job. (Address before American institute of electrical engineers study group) New York, Consolidated Edison co. of New York, inc., May 3, 1955. 41p. plus exhibits.

TOIL, taxes and trouble. Kellems, Vivien.

TOLL BRIDGES

See Bridges

TOLLEY, CHARLES H., AND COMPANY

Tolley's income tax, sur-tax, etc.; chart-manual 1955-56; immediate, exact and comprehensive reference to all the relevant statutory provisions, all the acts, orders and instruments, all the relevant judicial decisions, all the latest points of practice . . . synopsis of estate duty . . . separate synopses of excess profits levy, profits tax, excess profits tax, Rep. of Ireland taxation . . . compiled by Kenneth Mines and L. E. Feaver. ed. 40. London, Waterlow and sons, ltd., 1955. 121p. and four supplements.

TOLLS

California. Public works, Department of. Division of highways. Method of handling and accounting toll tickets on the San Francisco-Oakland bay bridge. San Francisco, Calif., Department of public works, 1954. 2 typewritten pages.

Controllershship foundation, inc. Electronics in business; a case study in planning: Port of New York authority; a research report by Herbert F. Klingman. New York, Controllershship foundation, inc., January 1956. 121p.

Evans, Holden A., Jr. New challenge to scientific toll collection—427-mile New York to Buffalo thruway presents original problems in design of adequate revenue protection system. *American bridge, tunnel and turnpike association, inc. quarterly*, June 1953. Reprint.

International business machines corporation. Toll collection systems including dynamic weight classification. New York, International business machines corporation, c1954. 28p.

Margolin, Leo J. Scientific toll collection: new traffic engineering problem. *Traffic quarterly*, v. 6, July 1952, p. 310-17.

Pennsylvania turnpike adopts new IBM electronic toll system. *Business machines*, March 12, 1954. Reprint.

Port of New York authority. Tolls and traffic data flow. New York, Port of New York authority (1955). 28p. plus index.

Remington Rand, inc. Toll collection and accounting systems—New Jersey turnpike toll collection system. New York, Remington Rand, inc., c1953. 47p.

Remington Rand, inc. Toll collection and accounting systems—punched card toll accounting for barrier systems with electronic data processing. New York, Remington Rand, inc. (no date). 34p.

Remington Rand, inc. Toll collection and accounting systems—system for mechanized toll accounting and audits. New York, Remington Rand, inc. 43p.

TOLMAN, ALBERT W., JR.

New look at the Massachusetts certificate of condition. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Dec. 1955, p. 66-9.

TOMLINSON, ALLEN

Mahon, James J., Jr., editor. Income "in respect of a decedent" under new Code section 691. (Tax clinic) *Journal of accountancy*, v. 102, Sept. 1956, p. 73-4.

TONE, ROBERT G.

Product costing to support price differentials. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 38-44.

TOOL MANUFACTURERS

See also Machine tools

Accounting

Corson, Robert W. Unitized cost, billing and property control system for special tooling. *Cost and management* (Canada), v. 29, Oct. 1955, p. 332-42.

Statistics

Foulke, Roy A. Ratios for manufacturers of hardware and tools. (In his *Genesis of the 14 important ratios*. c1955.) (In his *Diversification in business activity*. c1956.)

TOOLS

Smith, Roy W. Statistical estimates of aircraft tooling manhours. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 246-54.

TOP tax methods for increasing personal income and boosting company profits. Prentice-Hall, inc.

TOPP, C. F.

Talking sense about incentives—salespeople's incentives. *Retail control*, v. 25, Sept. 1956, p. 72-8.

TORNBORGH, BERT V.

Income tax on sale of residence. *National real estate and building journal*, v. 56, Dec. 1955, p. 38, 42.
Income tax pointers on buying and owning real estate. *National real estate and building journal*, v. 56, May 1955, p. 40-1.

Some deduction changes in current tax law. *National real estate and building journal*, v. 57, Feb. 1956, p. 16-17, 37.

Tax accounting tips for builders. *National real estate and building journal*, v. 57, March 1956, p. 38-9.

TORNBORGH, BERT V., joint author

See Ferguson, William B., and Tornborgh, Bert V.

TORREY, LORIN A.

Role of the CPA in estate planning. *California certified public accountant*, v. 24, Aug. 1956, p. 20-4.

TORREY, LORIN A.—(Continued)

Value of partnership interests and changes in partnership. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 121-8.)

TOTAL disability provisions in life insurance contracts. Herrick, Kenneth W.

TOTAL government expenditures in 1953. *Tax policy*, v. 21, Oct. 1954, p. 3-12.

TOTAL tax collections in 1954. *Tax policy*, v. 22, Oct. 1955, p. 3-8.

TOTH, LOUIS, joint author

See Horwath, Ernest B., and Toth, Louis

TOURIST COURTS AND MOTELS

Kelly, John F. Motels and freeways. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 35-50.)

Costs

Kirk, Wayne L. Cost of operating a motel unit. *Tourist court journal*, v. 19, April 1956, p. 23.

Statistics

Accounting corporation of America. Motels. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 88, 91.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 88, 91.)

Chirhart, Edward F. Increased income with slight drop in occupancy revealed in 1955 operating averages. *Tourist court journal*, v. 19, July 1956, p. 12-16, 18-20.

Chirhart, Edward F. Tourist court occupancy increased during 1954. *Tourist court journal*, v. 18, July 1955, p. 20-2, 24-8.

National cash register company. Tourist courts. (In its *Expenses in retail businesses*. (1955). p. 37.)

Taxation

Ashe, Harold J. When should you amend your income tax estimate. *Tourist court journal*, v. 19, April 1956, p. 56-60.

TOURTELLOT, ARTHUR B.

General recognition of accountancy as a profession. New York, American institute of accountants, 1956. 45p.

Publicizing the profession. *Accountant* (Eng.), v. 135, Aug. 11, 1956, p. 125.

TOWARD the five-year goal. National association of manufacturers.

TOWLE, G. R., joint author

See Nyland, H. V., and Towle, G. R.

TOWLE, RICHARD R.

Balance sheet audit. *News bulletin* (Massachusetts society of certified public accountants), v. 28, May 1955, p. 8-10.

TOWNS

See Municipal

TOWNSEND, WAYNE L.

Selecting the appropriate business unit—Kansas and Missouri. *University of Kansas law review*, v. 4, May 1956, p. 487-511.

TOY, JAMES H.

Cash basis accounting. (*The*) *Arthur Andersen chronicle*, v. 15, July 1955, p. 183-93.

TRACHTMAN, JOSEPH

Estate and gift tax changes. *Trusts and estates*, v. 94, Feb. 1955, p. 104-8.

Estate planning. July 1955. New York, Practising law institute, c1955. 174p. (*Current problems in federal taxation*)

Federal estate and gift taxation. *New York university law review*, v. 30, Feb. 1955, p. 329-44. v. 31, March 1956, p. 463-70.

TRADE AGREEMENTS

See also Collective bargaining
Industrial relations
Trade unions

TRADE association law and practice. Lamb, George P., and Kittelle, Sumner S.

TRADE ASSOCIATIONS

See also Trade unions

also under name of special trade association, e.g., National association of master plumbers

Beutel, Frederick K. Law making by professional and trade associations. *Nebraska law review*, v. 34, March 1955, p. 431-46.

Brown, Leo E. Public relations of a professional society. (Address before the American society of association executives, September 19, 1956) Washington, D.C., American society of association executives. 6 mimeo. pages.

Chamber of commerce of the United States. Association activities—a survey of 634 associations. Washington, D.C., Chamber of commerce of the United States, August 1956. 34p.

Chamber of commerce of the United States. Association buildings and offices. Washington, D.C., Chamber of commerce of the United States, 1956. not paged.

Chamber of commerce of the United States. Modern day trade and professional associations; what they are and what they do. Washington, D.C., Chamber of commerce of the United States (1955). 43p.

Gale research company. Encyclopedia of American associations—1956; a guide to the trade, business, professional, labor, scientific, educational, fraternal and social organizations of the United States. Detroit, Mich., Gale research co., c1956. 306p.

Lamb, George P., and Kittelle, Sumner S. Trade association law and practice. Boston, Mass., Little, Brown and co., 1956. 284p.

McKay, Milton. Some of the legal problems of the professional and technical associations. Washington, D.C., American society of association executives, 1956. 13 mimeo. pages.

Ruddock, Malcolm I. Organization and activities of a trade association. *American trade association executives journal*, v. 7, July 1955, p. 43-7, 50-1, 53, 55.

United States. Commerce, Department of. Directory of national trade associations, by Jay Judkins. Washington, D.C., Government printing office, 1956. 37p.

Ward, B. Cost accountant and the trade association. *Cost accountant* (Eng.), v. 34, Jan. 1956, p. 254-63.

Taxation

Lamb, George P., and Kittelle, Sumner S. Federal taxes and trade associations. (In their *Trade association law and practice*. 1956. p. 228-54.)

Webster, George D. Permissible scope of trade association activity—taxwise. *American trade association executives journal*, v. 8, Jan. 1956, p. 45-57.

TRADE MARKS AND TRADE NAMES

Auger, Diana J. Romance of trademarks. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 318-29.

TRADE UNIONS

American federation of labor. Guides for administration of health and welfare funds. Washington, D.C., American federation of labor, 1955. 7p.

Bureau of national affairs, inc. Guaranteed annual wage; existing plans, employer and union approaches, bargaining strategy. Washington, D.C., Bureau of national affairs, inc., 1955. 259p.

Ford motor company. Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Miller, Max J. Employer's duty to give economic data to unions. *Journal of accountancy*, v. 101, Jan. 1956, p. 40-9.

Shaw, Lee C. Getting the cost picture from the wage contract. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1521-6.

TRADE UNIONS—(Continued)**Accounting**

- Erb, Hester Ellen. Accounting challenge in employee welfare funds. *Journal of accountancy*, v. 100, Aug. 1955, p. 31-43.
- Erb, Hester Ellen. Organization, administration, and accounting procedures of a medium-sized employee welfare fund. *Illinois certified public accountant*, v. 3, March 1955, p. 7-18.
- Hirshfield, Desmond. Trade union accounts; professional audit an essential need. *Accountant* (Eng.), v. 135, Dec. 8, 1956, p. 585-6.

Auditing

- Hirshfield, Desmond. Trade union accounts; professional audit an essential need. *Accountant* (Eng.), v. 135, Dec. 8, 1956, p. 585-6.

TRADING STAMPS

See Premium merchandising

TRADING stamps. Vredenburg, Harvey L.**TRADING stamps.** (Notes and legislation) *Iowa law review*, v. 41, Winter 1956, p. 265-71.**TRADING stamps:** boon or plague? *Super market merchandising*, v. 21, June 1956, p. 105-6, 108.**TRAFFIC MANAGEMENT**

- Morton, Newton and Mossman, Frank H. Industrial traffic management. New York, Ronald press co., c1954. 558p.

TRAILER PARKS

- Michelson, L. C. How to build and operate a mobile-home park. Chicago, Ill., Mobile home manufacturers association, c1955. 122p.

Accounting

- Michelson, L. C. How to keep useful business records. (In his *How to build and operate a mobile-home park*. c1955. p. 110-14.)
- Mobilehome dealers national association. Park operators standardized accounting system manual. Chicago, Ill., Mobilehome dealers national association (195?). 33p.

TRAILERS

See Tractors and trailers

TRAINING for the profession. Perry, Donald P.**TRAINING** programs of the Internal revenue service. *Tax executive*, v. 8, Oct. 1955, p. 25-31.**TRANMAL, SIGURD**

- Prospects for improvement in administration of excise taxes: Forand committee hearings resumed. *Journal of taxation*, v. 4, Feb. 1956, p. 126-7.

TRANSFERRED allowables and substitute royalties. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 59-82.**TRANSPORTATION**

See also Air transportation
Motor transportation
Railroads
Ships and shipping

Costs

See also Taxation, United States—Moving and housing expenses

- Herzberg, Arno. Tax consequences of moving a building or machinery frustrate the taxpayer. *Journal of taxation*, v. 3, July 1955, p. 26-8.
- Jacob, George A. Internal audit of transportation procedure and expenditure. *Internal auditor*, v. 13, June 1956, p. 17-29.

Taxation

- Snell, Seward B. Northwest airlines revisited. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 659-65.

TRANSVAAL SOCIETY OF ACCOUNTANTS

- Career in accountancy. Johannesburg, South Africa, Transvaal society of accountants. (195?) not paged.

TRAVEL AGENCIES**Accounting**

- Weiss, Charles B. Uniform accounting system; designed specifically to furnish a more efficient, less time consuming control for the travel agent's financial operations. (Reprinted from *ASTA Travel news*) not paged.

TRAVELERS INDEMNITY COMPANY

- Douglass, George M. Construction contract bonds—some underwriting considerations. Hartford, Conn., Travelers indemnity co., 195? 23p.

TRAVELING EXPENSES

See also Taxation, United States—Traveling expenses

- Place, Kenneth M. Control of travelling expenses. *Canadian chartered accountant*, v. 67, Dec. 1955, p. 501-4.

TRAYLOR, HERBERT W.

- Some pointers in starting a new business. (*The Arthur Andersen chronicle*, v. 15, July 1955, p. 218-24.

TRAYNOR, JOHN J.

- Estate accounting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 9. p. 235-58.)

TREASURY DEPARTMENT CIRCULAR 230

- ATA's Carey holds Treasury interpretation protects CPAs in Treasury practice. *Journal of taxation*, v. 5, July 1956, p. 42-3.

- Accountants in tax practice. *Bar bulletin* (New York county lawyers association), v. 12, March 1955, p. 208-9.

- Agran case in perspective. (Editorial) *Journal of accountancy*, v. 102, Dec. 1956, p. 29-31.

- Agran in Wonderland. (Editorial) *Journal of accountancy*, v. 100, Aug. 1955, p. 29-30.

- American institute of accountants. Treasury department circular 230—editorial from *Journal of accountancy*; Opinion of counsel on Treasury statement; Statement of principles on practice in income tax field issued by National conference of lawyers and certified public accountants. New York, American institute of accountants, March 9, 1956. 14p.

- American institute of accountants. Treasury department interpretation of Section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2), dated January 30, 1956. New York, American institute of accountants. leaflet.

- Bar and the Institute address the Treasury. (Editorial) *Journal of accountancy*, v. 99, Jan. 1955, p. 29-30.

- Bar association replies to ATA's booklet "Helping the taxpayer." *Journal of taxation*, v. 3, July 1955, p. 19-23.

- California. County of Los Angeles. Municipal court. Agran, plaintiff, vs. Shapiro, defendant; memorandum opinion no. 19843, May 31, 1955. 12 typewritten pages.

- California. County of Los Angeles. Superior Court. Appellate department. Opinion in the appeal of Agran v. Shapiro. *New York certified public accountant*, v. 26, Dec. 1956, p. 742-3.

- Clark, Reuben, Jr. Accountants in treasury practice: the department regulation should adopt the Bercu rule. *George Washington law review*, v. 24, March 1956, p. 377-403.

- Clark, Reuben, Jr. New Agran decision raises constitutional questions; confuses rules of tax practice. *Journal of taxation*, v. 5, Nov. 1956, p. 271-3.

- Clark, Reuben, Jr. State courts' interest in Treasury practice cannot be ignored—a reply to Mr. Correa. *Journal of taxation*, v. 4, May 1956, p. 306-7.

- Clark, Reuben, Jr. Treasury's interpretation of circular 230 raises new doubts on practice by accountants. *Journal of taxation*, v. 4, April 1956, p. 216-19.

- Cohen, Herbert L. Growing conflict: are accountants practicing law? *Connecticut bar journal*, v. 29, March 1955, p. 20-39.

- Correa, Mathias F. ATA's counsel sees no difficulty with Treasury's statement; disagrees with Clark. *Journal of taxation*, v. 4, April 1956, p. 219, 231.

TREASURY DEPARTMENT CIRCULAR 230—
(Continued)

- Eaton, Marquis G. What did Mr. Agran do? *Journal of accountancy*, v. 99, June 1955, p. 33-9. *New York certified public accountant*, v. 25, Aug. 1955, p. 480-6.
- Greenhouse, Max. Tax practice and the Treasury. (Correspondence) *Journal of accountancy*, v. 101, Feb. 1956, p. 21, 22, 24, 26.
- Humphrey, G. M. Reprint of Treasury department interpretation of Circular 230. *Unauthorized practice news*, v. 22, March 1956, p. 33-5.
- Jameson, William J. Controversy with CPAs over tax practice not wanted by most lawyers, says Bar official. *Journal of taxation*, v. 5, Nov. 1956, p. 273-5.
- Jameson, William J. Co-operation between the legal and accounting professions. *Journal of accountancy*, v. 102, Nov. 1956, p. 42-5.
- Jameson, William J. Lawyers and accountants. *American bar association journal*, v. 41, May 1955, p. 439-42.
- Jameson, William J. Report of the Committee on professional relations (includes Treasury department interpretation of section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2).) *American bar association journal*, v. 42, April 1956, p. 349, 364.
- Johnstone, Quintin. Unauthorized practice controversy, a struggle among power groups. *Kansas law review*, v. 4, Oct. 1955, p. 1-57.
- Latham, Dana. Report on relations between lawyers and accountants. *Journal of the State bar of California*, v. 29, Nov.-Dec. 1954, p. 451-3.
- Lawyers and accountants in tax practice. *Connecticut bar journal*, v. 29, Sept. 1955, p. 281-98.
- More about Agran v. Shapiro. *Unauthorized practice news*, v. 21, June 1955, p. 60-1.
- New Agran decision says CPA practiced law; Treasury interpretation ignored. *Journal of taxation*, v. 5, Nov. 1956, p. 271.
- New York state society of certified public accountants. Opinion of counsel regarding Treasury department circular 230. *New York certified public accountant*, v. 26, March 1956, p. 186-9.
- Peloubet, Maurice E. Clearing skies—the effects and implications of the recent interpretation by Secretary of the Treasury Humphrey, of Treasury department circular no. 230. (Address at annual meeting of New Jersey society of certified public accountants, May 12, 1956) 8 typewritten pages.
- Power of the federal government to license persons to practice law. *Unauthorized practice news*, v. 21, June 1955, p. 61-77.
- Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.
- Proposed revision of Treasury circular 230; statement submitted to the Treasury on behalf of the American bar association. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 59-63.
- Proposed revision of Treasury circular 230; statements submitted to the Treasury on behalf of the American institute of accountants, by Arthur B. Foye and John L. Carey. (Official releases) *Journal of accountancy*, v. 99, Jan. 1955, p. 56-9.
- Queenan, John W. Lawyers and accountants. *Journal of accountancy*, v. 102, Nov. 1956, p. 46-9.
- Richardson, Mark E. Tax "quarrel." *Journal of accountancy*, v. 100, July 1955, p. 27-9.
- Shall accountants practice law? Texas joins American bar in opposing Reed bill (H.R. 9922) and any change in Treasury circular 230 allowing accountants to practice law. *Texas bar journal*, v. 17, Dec. 22, 1954, p. 683-4, 722.
- Stans, Maurice H. Tax practice problem—a proposed solution to the controversy. *Journal of accountancy*, v. 100, Dec. 1955, p. 36-43.
- Text of the decision of the municipal court of Los Angeles in the Agran tax practice case. (Official releases) *Journal of accountancy*, v. 100, July 1955, p. 72-5.
- United States. Treasury department. Treasury department interpretation of section 10.2 of Treas-

- ury department circular 230 (C.F.R. 10.2). (News report) *Journal of accountancy*, v. 101, March 1956, p. 6.
- Weaver, Orville J. Practice of taxation: accountants vs. attorneys. *Cleveland Marshall law review*, v. 5, Spring 1956, p. 46-60.
- Winters, Glenn R. Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

TREASURY DEPARTMENT REGULATIONS

- AIA denies that CPAs are dissatisfied with issuance of new regulations. *Journal of taxation*, v. 5, Nov. 1956, p. 277.
- Williams, Laurens. Preparation and promulgation of Treasury department regulations under Internal revenue code of 1954. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 733-60.) *National public accountant*, v. 6, May 1956, p. 4, 6-12. *Tax executive*, v. 8, Jan. 1956, p. 3-22.

- TREASURY** of tax saving ideas. Lasser, J. K., tax institute and Cunliffe, John D.

TREASURY STOCK

See Stock—Treasury

TREATIES

- See also Taxation—International double
- Walker, Herman, Jr. Provisions on companies in United States commercial treaties. *American journal of international law*, v. 50, April 1956, p. 373-93.

- TREATMENT** of liberalized tax depreciation. *Public utilities fortnightly*, v. 56, Aug. 18, 1955, p. 264-9.

TREES

See also Forests and forestry
Nurseries

- Weyerhaeuser, J. P., Jr. Trees in your life. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

TREFFTZ, KENNETH LEWIS AND HILLS, E. JUSTIN

Mathematics of business, accounting, and finance. New York, Harper and brothers, c1956. 591p.

TREMAIN, BERTRAM W., JR.

Estate planning for the man with a business. (Condensed from the *Washington university law quarterly*, February 1955) *Monthly digest of tax articles*, v. 6, Dec. 1955, p. 1-19.

- TRENDS** in the hotel business. Harris, Kerr, Forster and company.

TRENTON (CITY OF), NEW JERSEY

Miller, Charles J. Financial administration and organization in Trenton. *Municipal finance*, v. 28, May 1956, p. 150-5.

TRESILIAN, ROBERT

Capital gains scare. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 396-8.

TREUSCH, PAUL E.

General practitioner's role in federal tax matters. *Taxes—the tax magazine*, v. 34, May 1956, p. 317-24.

Taxation of oil and gas interests: significant decisions and rulings in 1955. (In Southwestern legal foundation. *Proceedings of the seventh annual institute on oil and gas law and taxation* . . . 1956. p. 667-720.)

TRIAL BALANCE

Fagerberg, Dixon, Jr., editor. Acrobatics of trial balancing: a sequel. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76.

Fagerberg, Dixon, Jr., editor. Taking off trial balances the new-fashioned way. (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 77.

TRIAL BALANCE—(Continued)

- Hartman, David. Difficulties with adjustment columns—a solution. (Teachers' clinic) *Accounting review*, v. 30, April 1955, p. 336-8.
 Peragallo, Edward. Origin of the trial balance. *Accounting review*, v. 31, July 1956, p. 389-94.

TRIALS

- See Court decisions
 Lawsuits
 Mock trials
 Tax litigation

TRICKETT, JOSEPH M.

- Survey of management development—the quantitative aspects. New York, American management association, c1954. 61p. (Part II—Management education for itself and its employees)

TRIMBLE, JOHN T.

- Revenue bond financing. *Municipal finance*, v. 28, Aug. 1955, p. 52-60.

TRITT, CLYDE E.

- Comparison of partner status with stockholder status in typical situations. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 100-5.)

TROGER, HENRY H.

- Case for the day's rate system. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*, 1948. v. 1. p. 295-304.)

TROPP, DANIEL Z.

- Continuous inventory. *Controller*, v. 24, Feb. 1956, p. 74, 76-7.

TROTТА, A. LEONIDAS, compiler

- National retail dry goods association. Credit management division. Credit management year book, 1955-56, v. 22; compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1955. 308p.
 National retail dry goods association. Credit management division. Credit management year book 1956-1957, v. 23, compiled by A. Leonidas Trotta. New York, National retail dry goods association, c1956. 400p.

- TRUCK** taxes for highway purposes. (In National tax association. *Proceedings* . . . 1954. p. 218-48.)

TRUCKING**Costs**

- Houghton, Ira. Cost records are key to successful business. *Kansas transporter*, v. 8, Sept. 1953, p. 22, 23.

Statistics

- American trucking associations, inc. American trucking trends 1955. Washington, D.C., American trucking associations, inc. 28p.

Taxation

- Scheffer, Walter F. Reciprocity in the taxation of interstate trucks. *National tax journal*, v. 9, March 1956, p. 75-83.
 Truck taxes for highway purposes. (In National tax association. *Proceedings* . . . 1954. p. 218-48.)

TRUEBLOOD, ROBERT M.

- Statistical sampling and auditing. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 16 typewritten pages.

TRUEBLOOD, ROBERT M., joint author

- See Monteverde, R. J., and Trueblood, Robert M.

TRUEBLOOD, ROBERT M., AND COOPER, W. V.

- Research and practice in statistical applications to accounting, auditing, and management control. *Accounting review*, v. 30, April 1955, p. 221-9.

TRUEBLOOD, ROBERT M., AND JOHNSON, ROBERT W.

- Brief story on the application of statistics to business systems. *Pennsylvania CPA spokesman*, v. 26, March 1956, p. 7-9.

TRUEGER, PAUL M.

- Flood costs and government contracts. *Controller*, v. 23, Dec. 1955, p. 576-9.
 Price adjustments resulting from changes in government contracts. *New York certified public accountant*, v. 26, June 1956, p. 375-80.
 Renegotiation is here to stay. *Journal of accountancy*, v. 100, July 1955, p. 30-5.

TRUMBULL, WENDELL P.

- Case study in writing off intangibles. *Accounting review*, v. 31, Oct. 1956, p. 599-607.

TRUST COMPANIES AND DEPARTMENTS

- Burgin, C. Rodgers. Trends in trust compensation; a study of 30 banks' approach. *Trusts and estates*, v. 95, March 1956, p. 257-9.
 Palmer, Harvard. Role of the trust officer in estate planning. (Address at annual meeting of American institute of accountants, September 24, 1956) 8 typewritten pages.
 Pfeiderer, A. B. Problems of the trustee in managing closely held corporations. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 58-70.)
 Sherrerd, Henry D. M. Technique of renegotiating trust fees. *Trusts and estates*, v. 95, March 1956, p. 260-2.
 Simpson, James F. Relationship between the public accountant and the corporate fiduciary. *Michigan CPA*, v. 6, April 1955, p. 1, 14-16.

Auditing

- McCormick, Ralph R. Auditing trust accounts in medium sized banks. *Auditgram*, v. 32, May 1956, p. 27-32.
 Suhrbier, Arthur C. Internal controls and auditing applicable to any size trust department. *Auditgram*, v. 31, Oct. 1955, p. 20-3, 26-8.

Cost accounting

- Cookerbach, John M. Recommended cost accounting procedure for a small trust department (including a method for determining the cost of a personal trust account). *Trust bulletin* (American bankers association), v. 34, June 1955, p. 22-32.

Costs

- Brown, Bradley B. Know your costs; advantages of comparative studies of income and expense. *Trusts and estates*, v. 94, Nov. 1955, p. 973-5.

Fraud and defalcation

- See Banks and banking—Fraud and defalcation

Internal audit and control

- Suhrbier, Arthur C. Internal controls and auditing applicable to any size trust department. *Auditgram*, v. 31, Oct. 1955, p. 20-3, 26-8.
 Whitmer, Francis E. Trust department controls. *Auditgram*, v. 31, July 1955, p. 26-31.

TRUST DEPARTMENTS

- See Trust companies and departments

TRUST FUNDS

- See Funds—Trust

TRUSTS

- See also Executors and trustees
 Funds—Trust
 Taxation, Estates and trusts, under name of country or state
 Trust companies and departments

Business

- Nabors, Eugene A. Louisiana trusts as business operating devices. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 313-43.)

Community

- Englander, Louis. Accounting system for a community trust. *New York certified public accountant*, v. 25, Feb. 1955, p. 88-98.

TRUSTS—(Continued)**Industrial**

Morton, Herbert C. Living with the antitrust laws. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.

Living

Barclay, George C. Uses of living trusts—wide variety of purposes can be served. *Trusts and estates*, v. 94, Nov. 1955, p. 920-2, 989.

McClure, James J., Jr. Living trusts for charity. *Illinois bar journal*, v. 44, Oct. 1955, p. 140-5.

Wormser, Rene A. Living trust. (In his *Personal estate planning in a changing world*. ed. 8, rev. 1955. p. 77-93.)

Short term

Olson, Reuel L., and Gradishar, R. L. Saving income taxes by short term trusts. Englewood Cliffs, N.J., Prentice-Hall, inc. 1956. 190p.

TUBERGEN, HARRY F., JR.

Auditing cashier's checks. *Auditgram*, v. 32, Feb. 1956, p. 11-13.

TUCKER COMMITTEE ON THE TAXATION TREATMENT OF PROVISIONS FOR RETIREMENT

Reid, A. R. Pension schemes and taxation. *Accountants' magazine* (Scot.), v. 59, March 1955, p. 133-48.

TUDOR, OWEN

Equitable justification for the capital gains tax. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 643-6.

TULANE UNIVERSITY. SCHOOL OF LAW AND SCHOOL OF BUSINESS ADMINISTRATION

Proceedings of the fourth annual Tulane tax institute 1955. Albany, N.Y., Matthew Bender and co., inc., c1955. 561p.

Proceedings of the fifth annual Tulane tax institute 1956. Indianapolis, Ind., Bobbs-Merrill co., inc., c1956. 820p.

TULSA, UNIVERSITY OF

Accounting papers of the ninth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 28-29, 1955. Tulsa, Okla., University of Tulsa. 99p.

Accounting papers of the tenth annual conference of accountants, sponsored by the Oklahoma society of certified public accountants, and others, April 26-27, 1956. Tulsa, Okla., University of Tulsa. 81p.

TUNICK, STANLEY B., AND SAXE, EMANUEL

Fundamental accounting theory and practice. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 852p.

TUNNELS

Evans, Holden A., Jr. New challenge to scientific toll collection—427-mile New York to Buffalo thruway presents original problems in design of adequate revenue protection system. *American bridge, tunnel and turnpike association, inc. quarterly*, June 1953. Reprint.

Port of New York authority. Tolls and traffic data flow. New York, Port of New York authority (1955). 28p. plus index.

Accounting

Port of New York authority. Accounting and auditing procedures and documents. (In its *Tolls and traffic data flow*. (1955). p. 14-23.)

Auditing

Port of New York authority. Accounting and auditing procedures and documents. (In its *Tolls and traffic data flow*. (1955). p. 14-23.)

TURK, RICHARD J., JR.

Marital and other federal estate tax deductions under the new code. *Practical lawyer*, v. 1, Oct. 1955, p. 39-52.

When is there tax advantage in using marital deduction: an answer in figures. *Journal of taxation*, v. 4, May 1956, p. 308-10.

TURKEY

United nations. Turkey. (In its *Taxes and fiscal policy in under-developed countries*. 1954. p. 104-10.)

United States. Commerce, Department of. Investment in Turkey; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 186p.

TURNBULL, D. W.

Advertising agency operations and control. *Canadian chartered accountant*, v. 69, July 1956, p. 39-44.

TURNBULL, R. M.

Greenwood, J. M., and others. Shades of Sir W. S. Gilbert: a few special points about family partnerships and family companies. *Chartered accountant in Australia*, v. 26, Nov. 1955, p. 243-60; Dec. 1955, p. 320-33.

TURNER, A. J.

What is trading? *Accountancy* (Eng.), v. 67, April 1956, p. 135-9.

TURNER, BOLON B.

Tax court of the United States, its origin and functions. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 31-48.)

TURNER, N. C., AND RAMM, B. T.

Accounting for self-service stores. *Accountant* (Eng.), v. 134, June 30, 1956, p. 722-5.

TURNOVER

Roberts, F. A. What is turnover? *Accountancy* (Eng.), v. 67, March 1956, p. 85-6.

Should turnover be disclosed? *Accountancy* (Eng.), v. 67, May 1956, p. 166-8.

TURNPIKES

See Roads and highways

TURPIN, C. C.

Privilege and immunity of an auditor in South African law. *South African accountant*, v. 3, March 1956, p. 2-7.

TUTTLE, FRED G.

Dynamic variable cost control. *Controller*, v. 24, Feb. 1956, p. 62-5.

TWEED, HARRISON

Good tax service to clients by lawyers demands that the Bar permit specialization. *Journal of taxation*, v. 4, May 1956, p. 304-6.

TWEED, HARRISON AND PARSONS, WILLIAM

Lifetime and testamentary estate planning. rev. to February 1955. Philadelphia, Pa., Committee on continuing legal education of the American law institute collaborating with the American bar association, c1955. 133p.

28 of Treasury's famous secret loopholes and hardships revealed by Ways and means committee. *Journal of taxation*, v. 5, Dec. 1956, p. 322-7.

27 companies evaluate the impact of new data processing techniques. *Dun's review and modern industry*, v. 66, Oct. 1955, p. 77-8, 80.

TYPEWRITERS

See Mechanical devices—Typewriters

TYPEWRITTEN BOOKKEEPING

See Bookkeeping—Typewritten

TYRER, ALLAN

Uniform income taxation in Australia. *Canadian tax journal*, v. 3, July-Aug. 1955, p. 260-9.

UAW-CIO

Ford motor company. Agreements between Ford motor company and the UAW-CIO. Detroit, Mich., Ford motor co., June 8, 1955. 228p.

Wickersham, Edward D. Repercussions of the Ford agreement. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 61-73.

U. S. master tax guide. Commere clearing house, inc.

U.S.S.R.

See Taxation, U.S.S.R.
Union of Soviet Socialist Republics

ULIN, ROBERT P.

Are we building too much capacity? *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 41-7.

ULRICH, HEINZ

Sales tax charts as time-saving devices. *Taxes—the tax magazine*, v. 33, Jan. 1955, p. 50-1.

UNAUDITED FINANCIAL STATEMENTS

See Statements, Financial—Unaudited

UNAUTHORIZED PRACTICE OF LAW

See Law—Unauthorized practice

UNCLE SAM is not always the taxpayer's partner.

(Condensed from *Temple law quarterly*, Winter 1956) *Monthly digest of tax articles*, v. 6, May 1956, p. 35-42.

UNDERDEVELOPED AREAS

Committee for economic development. Economic development abroad and the role of American foreign investment. New York, Committee for economic development, February 1956. 35p.

Murphy, Mary E. Role of management sciences in underdeveloped countries. (Paper given before Institute of management sciences, October 19, 1956) 17 mimeo. pages.

Tax missions to foreign countries. (In National tax association. *Proceedings*, 1955, p. 194-231.)

United nations. Taxes and fiscal policy in underdeveloped countries. New York, United nations, Technical assistance administration, 1954. 124p.

Wolf, Charles J., and Sufrin, Sidney C. Capital formation and foreign investment in underdeveloped areas; an analysis of research needs and program possibilities prepared from a study supported by the Ford foundation. Syracuse, N.Y., Syracuse university press, 1955. 134p.

UNDERDOWN, F.

Onward march of costing. *Accountancy* (Eng.), v. 67, Jan. 1956, p. 8-11.

UNDERSTANDING federal income, estate and gift

taxes, with special application to insurance and annuities. Gordon, George Byron and Wriggins, James C.

UNDERTAKERS

Krieger, Wilber M. Successful funeral service management. New York, Prentice-Hall, inc., c1951. 466p.

Accounting

Krieger, Wilber M. Importance of good accounting records. (In his *Successful funeral service management*, c1951, p. 308-21.)

National funeral directors' association. Suggested uniform classification of accounts for funeral directors and Suggested headings for simplified double-entry journal records for funeral directors. Milwaukee, Wis., National funeral directors association, n.d. Single sheet.

Costs

National funeral directors association. How are you doing? statistics compiled by Ernst and Ernst. 1952 ed. Milwaukee, Wis., National funeral directors association, 1952? 18p. plus tables. (Includes financial statistics and operating data)

Statistics

National funeral directors association. How are you doing? statistics compiled by Ernst and Ernst. 1952 ed. Milwaukee, Wis., National funeral directors association, 1952? 18p. plus tables. (Includes financial statistics and operating data)

UNDERWRITERS

Ford, Herman. You, too, belong in the magic circle. *Life association news*, v. 51, March 1956, p. 20-2. McDevitt, Edward J. CPA and you. *Life association news*, v. 50, Nov. 1955, p. 37, 84-5.

UNDISTRIBUTED PROFITS TAX

See Taxation, United States—Undistributed profits

UNEMPLOYMENT COMPENSATION

See Insurance, Unemployment
Social security

UNEXERCISED stock options acquired through death

are still a tax trap. *Journal of taxation*, v. 5, Oct. 1956, p. 219-22.

UNIFORM ACCOUNTING

See Accounting—Uniform methods
also under various businesses, industries, trades or utilities

UNIFORM CERTIFIED PUBLIC ACCOUNTANT EXAMINATIONS

See Examinations, C.P.A.—Uniform

UNIFORM COMMERCIAL CODE

Malcolm, Walter David. Laws grow old too—the Uniform commercial code, an updating of the commercial law. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Jan. 1956, p. 82-92.

UNIFORM system of accounting for the appliance

dealer. National appliance and radio-TV dealers association.

UNIFORM system of accounts for Class I common

and contract motor carriers of passengers. United States. Interstate commerce commission.

UNION OF SOUTH AFRICA

Act to provide for the establishment of a public accountants' and auditors' board, for the registration of public accountants and auditors, for the regulation of the training of public accountants and auditors, and for other incidental matters. No. 51, 1951. 33p.

Beard, Frederick G. Modern management techniques in the South African clothing industry. *Accountant* (Eng.), v. 133, Oct. 1, 1955, p. 377-80.

Congress of chartered accountants of South Africa and Southern Rhodesia. Papers to be presented at the first congress, 22-25 March 1955. Johannesburg, South Africa, Congress of chartered accountants of South Africa and Southern Rhodesia, March 1955. 72p.

Jeal, Edward F. Mining accounting and taxation in the Union of South Africa. *Accountant* (Eng.), v. 135, July 7, 1956, p. 4-5.

Smith, K. Lamont. Some problems of the practising accountant in Southern Africa. *South African accountant*, v. 2, Sept. 1955, p. 105-18.

Thomson, A. H. South Africa—a land of opportunity for C.A.s. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 204-7.

United States. Commerce, Department of. Investment in Union of South Africa; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1954. 149p.

UNION WELFARE FUNDS

See Funds—Welfare

UNIONS

See Trade unions

UNIT COSTS

See Cost and factory accounting—Unit costs

UNITED COMMUNITY FUNDS AND COUNCILS OF AMERICA

Accounting for community chests and united funds—principles and methods. rev. 1956. New York, United community funds and councils of America, 1956. 33p.

UNITED HOSPITAL FUND OF NEW YORK

Financial and statistical information relating to member hospitals of the United hospital fund of New York and hospital statistics for greater New York—year 1954. New York, United hospital fund of New York. 44p.

Sundry financial and statistical information relating to hospitals in New York city, December 31, 1954. New York, United hospital fund of New York. 43p.

UNITED LUTHERAN CHURCH IN AMERICA

Bulletin of reports of the nineteenth biennial convention, Toronto, October 6-13, 1954. Toronto, T. Eaton (College St.) store. 912p.

UNITED NATIONS

International tax problems—Taxation in capital-exporting and capital-importing countries of foreign private investment. New York, United nations, Economic and social council, May 23, 1956. 19 mimeo. pages.

Taxes and fiscal policy in under-developed countries. New York, United nations, Technical assistance administration, 1954. 124p.

UNITED STATES. AGRICULTURE, DEPARTMENT OF

ABC's of accounting and interpretation of financial statements for REA-financed rural electric systems. Washington, D.C., Government printing office, May 1956. 33p. (*REA bulletin 180-3*)

Costs of operating selected feed mills as influenced by volume, services, and other factors. Washington, D.C., Government printing office, Feb. 1955. 45p. (*Marketing research report no. 79*)

Internal auditing in agriculture. *Federal accountant* (Federal government accountants association), v. 4, Dec. 1954, p. 41-5.

Landry, Charles B. Internal auditing as related to the Audit division, Commodity stabilization service, U.S. Department of agriculture. *Internal auditor*, v. 12, Sept. 1955, p. 22-5.

AIR FORCE

Rand corporation. Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.

ARMY. DEPARTMENT OF THE

Comptroller's guide. Washington, D.C., Government printing office, July 1955. 77p. (*Department of the army pamphlet no. 35-10*)

ARMY AUDIT AGENCY

Simpson, Clark L. Army audit agency goes professional. *Accounting review*, v. 30, July 1955, p. 463-7.

BUDGET, BUREAU OF

Budget of the United States government for the fiscal year ending June 30, 1956; budget message of the president and summary budget statements. Washington, D.C., Government printing office, 1955. 1210p.

Federal budget in brief—fiscal year 1957. Washington, D.C., Government printing office, 1956. 54p.

Improvement of financial management in the federal government. Washington, D.C., Government printing office, 1956. 52p.

New budget director talks taxes. *Nation's business*, v. 44, May 1956, p. 36-7, 104-9.

Rappaport, Percy. Bureau of the budget: a view from the inside. *Journal of accountancy*, v. 101, March 1956, p. 31-7.

Your federal budget. Washington, D.C., Government printing office, September 1955. 16p.

Your federal budget 1956-1957. Washington, D.C., Government printing office, 1956. 16p.

CABINET COMMITTEE ON SMALL BUSINESS

Progress report by the Cabinet committee on small business. Washington, D.C., Government printing office, 1956. 14p.

CENSUS, BUREAU OF

Miller, Herman P. Income of the American people; for the Social science research council in cooper-

ation with the United States Department of commerce, Bureau of the census. New York, John Wiley and sons, inc., c1955. 206p. (*Census monograph series*)

CIVIL AERONAUTICS BOARD

Proposed report of financial and operating statistics for air carriers. Washington, D.C., Civil aeronautics board (1955). not paged.

Uniform system of accounts and reports proposed for air carriers in accordance with section 407 of the Civil aeronautics act, effective January 1, 1955. Washington, D.C., Civil aeronautics board. various paging.

COMMERCE, DEPARTMENT OF

Basic information sources on operating costs and ratios—retail trades and service establishments. Washington, D.C., Department of commerce, July 1954. 7p.

Business statistics. 1955 biennial edition. Washington, D.C., Government printing office, 1955. 339p. (*Supplement to the Survey of current business*)

Directory of national trade associations, by Jay Judkins. Washington, D.C., Government printing office, 1956. 37p.

Factors limiting U. S. investment abroad. 3 parts. Washington, D.C., Government printing office.

Part 1—Survey of factors in foreign countries. 1953. 132p.

Part 2—Business views on the U. S. government's role. 1954. 59p.

Part 3—Not yet available.

Investment in Colombia; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 126p.

Investment in Federation of Rhodesia and Nyasaland; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 158p.

Investment in India; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 166p.

Investment in Indonesia; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 155p.

Investment in Japan; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 150p.

Investment in Mexico; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1956. 179p.

Investment in Pakistan; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1954. 214p.

Investment in Paraguay; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 110p.

Investment in the Philippines—conditions and outlook for United States investors. Washington, D.C., Government printing office, 1955. 151p.

Investment in Turkey; basic information for United States businessmen. Washington, D.C., Government printing office, 1956. 186p.

Investment in Union of South Africa; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1954. 149p.

Investment in Venezuela; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 158p.

Limited price variety chains—1953 operating ratios. Washington, D.C., Department of commerce, November 1954. 5p. (*Business service bulletin no. 70*)

Lumber and building material dealers—1953 operating ratios. Washington, D.C., Department of commerce, March 1955. 4p. (*Business service bulletin no. 112*)

Women's ready-to-wear stores—1953 operating ratios. Washington, D.C., Department of commerce, February 1955. 4p. (*Business service bulletin no. 99*)

Worksheet for estimating initial capital requirements for a flower shop. Washington, D.C., Department of commerce, April 1955. 3p.

Worksheet for estimating initial capital requirements for a gasoline service station. Washington, D.C.,

UNITED STATES—Commerce, Department of—
(Continued)

Department of commerce, January 1955. 3p. (*Business service bulletin no. 77*)

COMMERCE, DEPARTMENT OF. BUREAU OF PUBLIC ROADS

Highway statistics 1953. Washington, D.C., Government printing office, 1954. 142p.

Same, 1954. 135p.

COMMISSION ON INTERGOVERNMENTAL RELATIONS

Financial aspects of the American federal system; report. *Canadian tax journal*, v. 3, Sept.-Oct. 1955, p. 363-73.

Study committee report on payments in lieu of taxes and shared revenues. Washington, D.C., Government printing office, June 1955. 197p.

COMMITTEE FOR THE WHITE HOUSE CONFERENCE ON EDUCATION

Report to the President. Washington, D.C., Government printing office, April 1956. 126p.

COMMITTEE ON BANKING AND CURRENCY

United States. Securities and exchange commission. Report on S. 2054 to the Committee on banking and currency. United States senate, May 25, 1956. Washington, D.C., Government printing office, 1956. 22p.

COMMITTEE ON GOVERNMENT OPERATIONS

General accounting office; a study of its organization and administration with recommendations for increasing its effectiveness; seventeenth intermediate report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 133p. (*84th congress, 2d session, House report no. 2264*)

United States. Senate. Organization of federal executive departments and agencies; report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 66p. (*84th congress, 2d session, Committee report no. 16*)

COMMODITY STABILIZATION SERVICE

Landry, Charles B. Internal auditing as related to the Audit division, Commodity stabilization service, U. S. Department of agriculture. *Internal auditor*, v. 12, Sept. 1955, p. 22-5.

COMPTROLLER GENERAL

Joint program to improve accounting in the federal government; seventh annual progress report, December 31, 1955. Washington, D.C., Comptroller general of the United States. 146p.

Outline of planned changes in organization and operations. Washington, D.C., Comptroller general of the United States, November 30, 1955. 5 mimeo. pages and chart.

COMPTROLLER GENERAL

Birnbaum, Owen. Government contracts: the role of the Comptroller general. *American bar association journal*, v. 42, May 1956, p. 433-6.

Comptroller general of the United States: the broad power to settle and adjust all claims and accounts. (Notes) *Harvard law review*, v. 70, Dec. 1956, p. 350-65.

Control powers of the comptroller general. (Notes) *Columbia law review*, v. 56, Dec. 1956, p. 1199-1215.

United States. Senate. Review of audit reports of the Comptroller general; report of the Senate committee on government operations, February 23, 1956. Washington, D.C., Government printing office, 1956. 223p. (*84th congress, 2d session, report no. 1572*)

CONGRESS

Public law 233—82nd congress; chapter 631—1st session, S. 1046; an act to readjust postal rates . . . approved October 30, 1951. Washington, D.C., Government printing office, 1951. 12p.

Public law 369—84th congress, chapter 807—1st session, H.R. 7618; an act to amend section 8 of the Civil service retirement act of May 29, 1930, as amended, approved August 11, 1955. Washington, D.C., Government printing office, 1955. 2p.

Public law 870—84th congress, Chapter 821—2d session—H.R. 11947; an act to extend and amend the Renegotiation act of 1951: approved August 1, 1956. 7p.

Securities exchange act of 1934 as amended to August 10, 1954: Public—no. 291—73d congress, H.R. 9323; an act to provide for the regulation of securities exchanges and of over-the-counter markets operating in interstate and foreign commerce and through the mails, to prevent inequitable and unfair practices on such exchanges and markets, and for other purposes. Washington, D.C., Government printing office, 1955. 45p.

United States. Joint committee on the economic report. Foreign economic policy; hearings before the subcommittee on foreign economic policy of the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5(a) of Public law 304, 79th congress, November 9, 10, 14, 15, 16, and 17, 1955. Washington, D.C., Government printing office, 1955. 620p.

United States. Joint committee on the economic report. January 1955 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5(a) of Public law 304 (79th congress), January 24 . . . Feb. 16, 1955. Washington, D.C., Government printing office, 1955. 1267p.

United States. Joint committee on the economic report. January 1956 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, second session, pursuant to Sec. 5(a) of Public law 304 (79th congress), January 31, Feb. 1 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 727p.

COURT OF CLAIMS

Whelan, John W. Government contractor's remedies: claims and counterclaims. *Virginia law review*, v. 42, April 1956, p. 301-34.

DEFENSE, DEPARTMENT OF

Appendix to Report on accounting and management of inventory of government-owned industrial facilities and equipment in the Department of defense—findings of the survey, Army, Navy, Air force. Washington, D.C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 46p.

Bordner, H. W. Department of defense views on cost basis of accounting in financial control. *Federal accountant* (Federal government accountants association), v. 4, March 1955, p. 4-21.

Inventory activities working group report on Accounting, control, and management of industrial facilities in the Department of defense. Washington, D.C., Office of the secretary of defense, Advisory committee on fiscal organization and procedures, June 1954. 96p.

Military standard—Sampling procedures and tables for inspection by attributes. Washington, D.C., Government printing office, 1950. 52p. and appendix.

FEDERAL COMMUNICATIONS COMMISSION

Final TV broadcast financial data—1953 (broadcast revenues, expenses and income (before federal income tax) of television broadcast service). Washington, D.C., Federal communications commission, October 20, 1954. Tables.

1955 annual financial report of networks and licensees of broadcast stations. Washington, D.C., Federal communications commission. 4p. (*F.C.C. form 324, rev. Dec. 1953.*)

Radio and TV broadcast financial data—1954 (broadcast revenues, expenses and income (before federal income tax) of radio and television broadcast services.) Washington, D.C., Federal communications commission, December 2, 1955. Tables.

FEDERAL HOME LOAN BANK BOARD

Chart of accounts for federal savings and loan associations. Washington, D.C., Federal home loan bank board, April 15, 1955. 20p.
Internal audit program approved by the Federal home loan bank board. Washington, D.C., Federal home loan bank board, July 23, 1956. 4p.

FEDERAL POWER COMMISSION

Electric utilities and licensees (classes A and B); annual report to the Federal power commission. Washington, D.C., Federal power commission, 1955. 110p.
Electric utilities and licensees (class C); electric utilities and licensees having annual electric operating revenues of more than \$100,000 but not more than \$250,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
Electric utilities and licensees (class D); electric utilities and licensees having annual electric operating revenues of more than \$25,000 but not more than \$100,000; annual report . . . to the Federal power commission. Washington, D.C., Federal power commission. various paging.
In the matters of Amerc gas utilities company, et al.; Docket no. G-6358, order affirming decision of presiding examiner re amortization of defense facilities. Washington, D.C., Federal power commission, June 30, 1956. 2 plus 4 mimeo. pages.
Statistics of electric utilities in the United States 1953—Classes A and B privately owned companies. Washington, D.C. Federal power commission, 1954. 705p. (F.P.C. S-12)

FEDERAL RESERVE SYSTEM

Bank holding companies—Regulation Y, effective September 1, 1956. Washington, D.C., Board of governors of the Federal reserve system. 28p.

FEDERAL SECURITY AGENCY

Federal credit union handbook. Washington, D.C., Federal security agency, February 1953. 45p. (FCU 543)

FEDERAL SECURITY AGENCY. OFFICE OF EDUCATION

Directory of 2002 16 mm film libraries. Washington, D.C., Government printing office, 1951. 113p.

FEDERAL TRADE COMMISSION

Advisory committee on cost justification. Cost justification report; cost accounting procedures under the Robinson-Patman price discrimination act, text of report to the Federal trade commission by the Advisory committee on cost justification—also text of Robinson-Patman act. Chicago, Ill., Illinois manufacturers' costs association, 1956. 32p.

Advisory committee on cost justification. Report to the Federal trade commission. Washington, D.C., Federal trade commission, February 1956. 26 mimeo. pages.

Taggart, Herbert F. Cost justification under the Robinson-Patman act. *Journal of accountancy*, v. 101, June 1956, p. 52-6.

GENERAL ACCOUNTING OFFICE

Barton, Harold C. Utilization of internal auditing by the General accounting office. *Internal auditor*, v. 12, Sept. 1955, p. 26-9.

Brasfield, Karney A. General accounting office today. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting* . . . 1956. p. 85-93.) *Illinois certified public accountant*, v. 18, Summer 1956, p. 3-9.

Control powers of the comptroller general. (Notes) *Columbia law review*, v. 56, Dec. 1956, p. 1199-1215.

Kohler, Eric L., and Wright, Howard W. General accounting office. (In their *Accounting in the federal government*. 1956. p. 69-84.)

Professional accounting careers under the Comptroller general, United States General accounting office. Washington, D.C., General accounting office, 1956. 16p.

Schulsinger, Gerald G. General accounting office: two glimpses. University, Ala., University of

Alabama press, c1956. 80p. (Inter-university case program no. 35)

United States. Committee on government operations. General accounting office; a study of its organization and administration with recommendations for increasing its effectiveness; seventeenth intermediate report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 133p. (83rd congress, 2d session, House report no. 2264)

HEALTH, EDUCATION, AND WELFARE, DEPARTMENT OF

Accounting manual for federal credit unions. Washington, D.C., Department of health, education, and welfare, November 1954. 137p.

Analysis of benefits—OASI program—1954 amendments. Washington, D.C., Department of health, education, and welfare, May 1955. 48p. (*Actuarial study no. 41*)

Analysis of 157 group annuity plans amended in 1950-54, by Weltha Van Eennam and Martha E. Penman. Washington, D.C., Department of health, education, and welfare, July 1956. 44p. (*Actuarial study no. 44*)

Common core of state educational information, compiled by Paul L. Reason, Emery M. Foster, and Robert F. Will. Washington, D.C., Government printing office, 1953. 116p. (*State educational records and reports series: Handbook 1, Bulletin 1953, No. 8*)

Earned degrees conferred by higher educational institutions 1954-1955. Washington, D.C., Government printing office, 1956. 138p.

Education for the professions, edited by Lloyd E. Blauch. Washington, D.C., Government printing office, 1955. 317p.

Health costs of the aged. Washington, D.C., Government printing office, May 1956. 126p. (Report no. 20)

Present values of OASI benefits in current payment status, 1940-54. Washington, D.C., Department of health, education, and welfare, July 1955. 18p. (*Actuarial study no. 42*)

Rules and regulations for federal credit unions effective October 27, 1952. Washington, D.C., Department of health, education, and welfare, 1951. 15p.

—Amendment, effective February 5, 1954. 3p.

HOUSE OF REPRESENTATIVES. COMMITTEE ON WAYS AND MEANS

Individual retirement act of 1955; hearings before the Committee on ways and means. House of representatives, eighty-fourth congress, first session on H.R. 10; a bill to encourage the establishment of voluntary pension plans by individuals, June 27 and 28, 1955. Washington, D.C., Government printing office, 1955. 282p.

Taxation of life insurance companies; report . . . by the Subcommittee on taxation of life insurance companies. Washington, D.C., Government printing office, 1955. 57p.

HOUSING AND HOME FINANCE AGENCY

Financial report, United States housing act program, administrative program. Washington, D.C., Housing and home finance agency, June 1954. 22p.

INTERNAL REVENUE SERVICE

Actuarial values for estate and gift tax; supplementing Tables I and II and the related examples of the estate and gift tax regulations—applicable in the case of decedents dying or of gifts made after December 31, 1951. Washington, D.C., Government printing office, 1955. 58p.

Cumulative list—organizations described in section 170(c) of the Internal revenue code of 1954. Revised to October 31, 1954. Washington, D.C., Government printing office, 1955. 401p. (*IRS publication no. 78*)

Deductions for traveling and transportation expenses. Washington, D.C., Treasury department (1956). 6 mimeo. pages. (*Publication no. 300*)

Employer's tax guide; instructions for the withholding, deposit, payment, and reporting of 1. income tax withheld from employees' wages; 2. employee and employer taxes under the Federal insurance

UNITED STATES—Internal Revenue Service—
(Continued)

- contributions act (old-age and survivors insurance); 3. employer tax under the Federal unemployment tax act. Washington, D.C., Government printing office, 1954. 31p. (*Circular E, rev. January 1955*)
- Farmers' tax guide; income and self-employment taxes 1955. Washington, D.C., Government printing office, 1955. 63p. (*Publication no. 225*)
- How the federal income tax applies to losses from hurricanes, floods and other disasters. Washington, D.C., Government printing office, 1956. 9p. (*Publication no. 155*)
- Income tax guides for United States citizens abroad —1954. Washington, D.C., Government printing office, 1955. 12p. (*IRS publication no. 54*)
- News release, Friday, June 8, 1956. Washington, D.C., Internal revenue service, 1956. 2p.
- Statistics of income for 1951—Part 1, individual and taxable fiduciary income tax returns and gift tax returns. Washington, D.C., Government printing office, 1955. 192p.
- Statistics of income for 1951—Part 2, corporation income tax returns. Washington, D.C., Government printing office, 1955. 268p.
- Statistics of income for 1952—Part 1: individual and fiduciary income tax returns. Washington, D.C., Government printing office, 1956. 130p.
- Statistics of income for 1952—Part 2, corporation income tax returns and personal holding company returns. Washington, D.C., Government printing office, 1955. 222p.
- Tax guide for small business 1956; individuals, corporations, partnerships—income, excise and employment taxes. Washington, D.C., Government printing office, 1956. 128p.
- Tax guide for small business transmitted by the Internal revenue service of the Department of the treasury to the Select committee on small business, United States senate, December 1956. Washington, D.C., Government printing office, 1956. 127p.
- Your federal income tax 1954 for individuals. Washington, D.C., Government printing office, 1955. 186p.
- Your federal income tax for individuals, 1955. Washington, D.C., Government printing office, 1955. 107p.
- Your federal income tax for individuals, 1956. Washington, D.C., Government printing office, 1956. 112p.

INTERNAL REVENUE SERVICE

- American institute of accountants. Committee on federal taxation. Letter dated April 30, 1956 and replies to questionnaire regarding field administration of the Internal revenue service. New York, American institute of accountants, 1956. 15p.
- Bickford, Hugh C. How the Internal revenue service is set up. (In his *Successful tax practice*. ed. 3. 1956. p. 176-202.)
- CPA's survey reveals flaws in handling of cases by Revenue service personnel. *Journal of taxation*, v. 5, July 1956, p. 38-9.
- Connolly, James Noone. Internal revenue service—its reorganization and administration—a condensation. *Louisiana certified public accountant*, v. 16, Dec. 1955, p. 20-6.
- Crockett, Joseph P. Organization of the Internal revenue service. (In his *Federal tax system of the United States*. 1955. p. 139-250.)
- Gaa, Charles J. Experiment in staff training: the advanced training center of the Internal revenue service. *Accounting review*, v. 30, Jan. 1955, p. 28-36.
- Harrington, Russell C. Internal revenue service. (Address before National accounting and finance council of the American trucking association, inc., May 24, 1956) 5 mimeo. pages.
- Harrington, Russell C. Internal revenue service. (Address at annual meeting of the American institute of accountants, September 23-27, 1956) 8 mimeo. pages. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 34-7.
- Harrington, Russell C. Maintaining an effective internal revenue service. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 791-5.

- Lasser, J. K., tax institute. What is the Internal revenue service? (In its *Handbook of successful tax procedures*. 1956. p. 1-20.)
- Mahon, James J., Jr., editor. Functions of IRS's technical planning division. (Tax clinic) *Journal of accountancy*, v. 100, Dec. 1955, p. 96-7.
- Sugarman, Norman A. Benefits achieved from the reorganization of the Internal revenue service. (In National tax association. *Proceedings* . . . 1954. p. 383-401.)
- Taxpayers' debt to a public servant. (Editorial) *Journal of accountancy*, v. 100, Dec. 1955, p. 28.
- Training programs of the Internal revenue service. *Tax executive*, v. 8, Oct. 1955, p. 25-31.
- United States. Joint committee on internal revenue taxation. Internal revenue service—its reorganization and administration. Washington, D.C., Government printing office, 1955. 111p.
- United States. Joint committee on internal revenue taxation. Study reveals IRS morale, efficiency, collections, have declined since reorganization. *Journal of taxation*, v. 3, Oct. 1955, p. 194-203.
- Webster, Paul K. Look at the new look in federal taxation. *Journal of accountancy*, v. 100, Oct. 1955, p. 43-9.

INTERSTATE COMMERCE COMMISSION

- Bunke, Harvey C. Critical analysis of some aspects of Interstate commerce commission rate policy. *Land economics*, v. 32, May 1956, p. 134-43.
- General rules of practice before the commission in proceedings under the Interstate commerce act and related acts with approved forms, adopted July 31, 1942, effective September 15, 1942. Washington, D.C., Government printing office, 1948. 58p.
- Uniform system of accounts for Class I common and contract motor carriers of passengers; prescribed by the Interstate commerce commission in accordance with Part II of the Interstate commerce act, issue of 1955, revised to July 1, 1955. Washington, D.C., Government printing office, 1955. 86p.

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

- Alternative plans for reducing the individual income tax burden. December 1955. Washington, D.C., Government printing office, 1956. 34p.
- Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference; compiled by the staffs of the Joint committee on internal revenue taxation and the Treasury department, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- Internal revenue service—its reorganization and administration. Washington, D.C., Government printing office, 1955. 111p.
- Study reveals IRS morale, efficiency, collections have declined since reorganization. *Journal of taxation*, v. 3, Oct. 1955, p. 194-203.
- Summary of the new provisions of the Internal revenue code of 1954 (H.R. 8300); as agreed to by the conferees (Public law 591, 83d cong.), February 1955. Washington, D.C., Government printing office, 1955. 140p.
- Terminology of the Internal revenue code of 1954; a list of terms used in the 1954 code with citations of the sections in which they are defined or described. Washington, D.C., Government printing office, 1956. 106p.

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION AND THE TREASURY DEPARTMENT

- Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- List of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. Washington, D.C., Government printing office, 1956. 14p.

JOINT COMMITTEE ON THE ECONOMIC REPORT

Berger, Arthur L. Congress inquires into federal tax policy—the Joint committee's symposium. *University of Pittsburgh law review*, v. 17, Summer 1956, p. 594-613.

Federal revenue system: facts and problems; materials assembled for the subcommittee on tax policy by the subcommittee staff. Washington, D.C., Government printing office, 1956. 201p. (84th congress, 1st session, joint committee print)

Federal tax policy for economic growth and stability; hearings before the Subcommittee on tax policy of the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5(a) of Public law 304, 79th congress, Dec. 5 . . . 16, 1955. Washington, D.C., Government printing office, 1956. 708p.

Federal tax policy for economic growth and stability; papers submitted by panelists appearing before the Subcommittee on tax policy. November 9, 1955. Washington, D.C., Government printing office, 1955. 929p.

Foreign economic policy; hearings before the subcommittee on foreign economic policy of the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5(a) of Public law 304, 79th congress, November 9, 10, 14, 15, 16, and 17, 1955. Washington, D.C., Government printing office, 1955. 620p.

January 1955 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, first session, pursuant to Sec. 5(a) of Public law 304 (79th congress), January 24 . . . Feb. 16, 1955. Washington, D.C., Government printing office, 1955. 1267p.

January 1956 economic report of the President; hearings before the Joint committee on the economic report, Congress of the United States, eighty-fourth congress, second session, pursuant to Sec. 5(a) of Public law 304 (79th congress), January 31, Feb. 1 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 727p.

JUSTICE, DEPARTMENT OF

Locke, Howard P. Functions and operations of the tax division, Department of justice. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 50-9.)

LABOR, DEPARTMENT OF

Commerce clearing house, inc. Salary data on "white collar" workers; prepared by the U.S. Department of labor. Chicago, Ill., Commerce clearing house, inc., c1955. 44p.

Employment opportunities for women in professional accounting. Washington, D.C., Government printing office, 1955. 40p. (*Women's bureau bulletin* no. 258)

Hours worked under the Fair labor standards act as amended; title 29, Chapter V, Code of federal regulations. Washington, D.C., Government printing office, 1955. 10p. (*Interpretative bulletin*, part 785, December 1955)

Job guide for young workers. 1956-57 ed. Washington, D.C., Government printing office, 1956. 67p.

Science and engineering in American industry—final report on a 1953-1954 survey: Part 1, Research and development costs and personnel; Part 2, Factors affecting company expenditures for research and development: prepared for the National science foundation. Washington, D.C., Government printing office, 1956. 118p.

LABOR, DEPARTMENT OF, WAGE AND HOUR AND PUBLIC CONTRACTS DIVISIONS

Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.

MINES, BUREAU OF

Bailey, Kenfield. Modernizing the accounting system of the Bureau of mines. *Federal accountant*, v. 6, Sept. 1956, p. 9-12.

MINT, BUREAU OF THE

Howard, Leland. Evolution of financial management in the Bureau of the mint. *Federal accountant*, v. 5, Nov. 1955, p. 20-8.

POST OFFICE DEPARTMENT

Backman, Jules. Rates policies and rate practices of the United States Post office. New York, Magazine publishers association, 1953. 215p.

Fagerberg, Dixon, Jr., editor. New postal manual will be of help to you. (Practitioners forum) *Journal of accountancy*, v. 99, Feb. 1955, p. 80.

Financial policy for the Post office department, March 31, 1954; a statement by the Post office department. Washington, D.C., Government printing office, 1954. 350p.

Report on installation of industrial-type controller-ship, July 1, 1953 to June 30, 1956. Washington, D.C., Post office department, Bureau of finance, 1956. 159p.

RECLAMATION, BUREAU OF

Heim, Peggy. Financing the federal reclamation program: reimbursement arrangements and cost allocations. *National tax journal*, v. 9, March 1956, p. 35-45.

RURAL ELECTRIFICATION ADMINISTRATION

United States. Agriculture, Department of, ABC's of accounting and interpretation of financial statements for REA-financed rural electric systems. Washington, D.C., Government printing office, May 1956. 33p. (*REA bulletin* 180-3)

Annual statistical report 1953. Washington, D.C., Government printing office, 1955. 247p. (*REA bulletin* 1-1)

Blough, Carman G., editor. REA issues revised manual of audit standards and procedures. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Nov. 1956, p. 68-9.

Minimum standards and procedures for CPA's auditing the books of REA borrowers (electric). Washington, D.C., Government printing office, 1956. 20p. (*REA bulletin* 185-1, August 1956)

SECURITIES AND EXCHANGE COMMISSION

Accounting series releases (releases 1 to 77, inclusive); amended to March 10, 1956. Washington, D.C., Government printing office, 1956. 313p.

General rules and regulations under the Investment company act of 1940, as in effect May 1, 1955. Washington, D.C., Government printing office, 1955. 50p.

General rules and regulations under the Securities act of 1933, as in effect July 2, 1956. Washington, D.C., Government printing office, 1956. 54p.

General rules and regulations under the Securities exchange act of 1934, as in effect January 3, 1955. Washington, D.C., Government printing office, 1955. 122p.

General rules and regulations under the Securities exchange act of 1934, as in effect November 1, 1956. Washington, D.C., Government printing office, 1956. 82p.

Regulation S-X under the Securities act of 1933, the Securities exchange act of 1934, the Public utility holding company act of 1935 and the Investment company act of 1940—Form and content of financial statements as amended to and including January 10, 1955; reprinted as of November 1, 1956. Washington, D.C., Government printing office, 1956. 108p.

Report of the Securities and exchange commission on S. 2054 to the Committee on banking and currency, U.S. senate, May 17, 1956. Washington, D.C., Government printing office, 1956. 21p.

Report on S. 2054 to the Committee on banking and currency, U.S. senate, May 25, 1956. Washington, D.C., Government printing office, 1956. 22p.

Rules of practice. Washington, D.C., Government printing office, 1950. 20p.

UNITED STATES—Securities and exchange commission—(Continued)

- Survey of corporate pension funds, 1951-1954. Washington, D.C., Government printing office, 1956. 49p.
- 20th annual report of the Securities and exchange commission fiscal year ended June 30, 1954. Washington, D.C., Government printing office, 1955. 156p.
- 21st annual report of the Securities and exchange commission, fiscal year ended June 30, 1955. Washington, D.C., Government printing office, 1956. 165p.
- 22nd annual report of the Securities and exchange commission, fiscal year ended June 30, 1956. Washington, D.C., Government printing office, 1956. 268p.

SECURITIES AND EXCHANGE COMMISSION

See also Accountancy profession—Relation to SEC

Reports—To Securities and exchange commission

- Armstrong, J. Sinclair. Corporate accounting standards under federal securities laws; address before the eighteenth annual Institute on accounting of the Ohio state university, Columbus, Ohio, May 17, 1956. 8 mimeo. pages.
- Armstrong, J. Sinclair. Securities market and the work of the Securities and exchange commission. (Address before the Houston chapter of the Texas society of certified public accountants, December 7, 1955) 11 mimeo. pages. *Texas certified public accountant*, v. 28, April 1956, p. 1, 4-5, 8-12.
- Carr, G. Kenneth. Securities and exchange commission in relation to Canadian accountancy. *Canadian chartered accountant*, v. 69, July 1956, p. 17-24.
- Commerce clearing house, inc. Proxy rules of the Securities and exchange commission 1956. Chicago, Ill., Commerce clearing house, inc., c1956. 32p.
- King, Earle C. SEC reporting. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 6. p. 3-90.)
- Orrick, Andrew Downey. Enforcement of the securities acts; an address before the Washington society of certified public accountants, Seattle, Washington, July 18, 1956. 9 mimeo. pages.
- Rappaport, Louis H. SEC accounting practice and procedure. New York, Ronald press co., c1956. 555p.
- Rappaport, Louis H., editor. Accounting at the S.E.C. See issues of the *New York certified public accountant*.
- United States. Congress. Securities exchange act of 1934 as amended to August 10, 1954: Public no. 291—73d congress, H.R. 9323; an act to provide for the regulation of securities exchanges and of over-the-counter markets operating in interstate and foreign commerce and through the mails, to prevent inequitable and unfair practices on such exchanges and markets, and for other purposes. Washington, D.C., Government printing office, 1955. 45p.
- United States. Securities and exchange commission. Rules of practice. Washington, D.C., Government printing office, 1950. 20p.

SELECT COMMITTEE ON SMALL BUSINESS

- Tax problems of small business; report . . . June 18 (legislative day, June 8), 1953. Washington, D.C., Government printing office, 1953. 23p.
- United States. Treasury, Department of. Internal revenue service. Tax guide for small business transmitted by the Internal revenue service of the Department of the treasury to the Select committee on small business, United States senate, December 1956. Washington, D.C., Government printing office, 1956. 127p.

SENATE

- Budgeting and accounting; hearings before the Subcommittee on reorganization of the Committee on government operations, United States senate, eighty-fourth congress, second session on S. 3362,

- S. 3199, S. 2480, and S. 2369, relating to budgeting and accounting, March 20 . . . 28, 1956. Washington, D.C., Government printing office, 1956. 250p.
- Federal old-age and survivors insurance trust fund; letter from the Board of trustees of the Federal old-age and survivors insurance trust fund transmitting pursuant to law the sixteenth annual report of the Board of trustees of the federal old-age and survivors insurance trust fund. Washington, D.C., Government printing office, 1956. 46p.
- Organization of federal executive departments and agencies; report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 66p. (84th congress, 2d session, Committee report no. 16)
- Organization of federal executive departments and agencies; report of the Committee on government operations. Washington, D.C., Government printing office, 1956. 66p. (84th congress, 2d session, report no. 1715)
- Review of audit reports of the Comptroller general; report of the Senate committee on government operations, February 23, 1956. Washington, D.C., Government printing office, 1956. 223p. (84th congress, 2d session, report no. 1572)
- Tax problems of small business; report of the select committee on small business, United States senate, June 18 (legislative day, June 8), 1953. Washington, D.C., Government printing office, 1953. 23p. (83d congress, 1st session, report no. 442)
- United States. Securities and exchange commission. Report on S. 2054 to the Committee on banking and currency, United States senate, May 25, 1956. Washington, D.C., Government printing office, 1956. 22p.
- United States. Securities and exchange commission. Report of the Securities and exchange commission on S. 2054 to the Committee on banking and currency, United States senate, May 17, 1956. Washington, D.C., Government printing office, 1956. 21p.
- Welfare and pension plans investigation; final report of the Committee on labor and public welfare, submitted by its Subcommittee on welfare and pension funds pursuant to S. Res. 225 (83d congress) and S. Res. 40 as extended by S. Res. 200 and S. Res. 232 (84th congress). Washington, D.C., Government printing office, 1956. 365p. (84th congress, 2d session, report no. 1734)

SMALL BUSINESS ADMINISTRATION

- Appeal procedure for income tax cases. Washington, D.C., Small business administration, July 1955. 4p. (*Management aids for small manufacturers*)
- Basic information sources on operating costs and ratios—wholesale trades. Washington, D.C., Department of commerce, August 1955. 7p. (*BSB no. 130*)
- Basic stock control for small stores, by Daniel J. James. Washington, D.C., Small business administration, August 1955. 4p. (*Small marketers aids*)
- How good records aid income tax reporting. Washington, D.C., Small business administration, March 1955. 4p. (*Management aids for small manufacturers*)
- Management aids for small business, edited by Edward L. Anthony. Washington, D.C., Government printing office, 1955. 184p. (*Annual no. 1*)
- Management aids for small business; edited by Edward L. Anthony. Washington, D.C., Government printing office, 1956. 146p. (*Annual no. 2*)
- Protecting your records against disaster, by Edward J. Stewart. Washington, D.C., Small business administration, July 1956. 4p. (*Management aids for small manufacturers*)
- Records retention in small business, by Robert A. Shift. Washington, D.C., Small business administration, January 1956. 4p. (*Management aids for small manufacturers*)

SUPREME COURT

- United States Supreme court holds use of net worth method not limited to cases where books are inadequate. (Cases noted) *Utah law review*, v. 4, Spring 1955, p. 414-16.

TAX COURT

- Clery, George E. On petition for review of decision of the Tax court of the United States; brief for petitioners. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 545-89.)
- Commerce clearing house, inc. Procedure and practice before the Tax court of the United States. ed. 15. Chicago, Ill., Commerce clearing house, inc., c1955. 280p.
- Commerce clearing house, inc. Procedure and practice before the Tax court of the United States; including Court rules for review, rules of the Tax court, Code of evidence, D. of C., Specimen forms. ed. 16. Chicago, Ill., Commerce clearing house, inc., 1956. 276p.
- Gribbon, Daniel M. Should the judicial character of the Tax court be recognized? *George Washington law review*, v. 24, June 1956, p. 619-36.
- Gutkin, Sydney A. On petition for review of decision of the Tax court of the United States; brief for the respondent. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 591-612.)
- Nevitt, Peter K. Achieving uniformity among the 11 courts of last resort. *Taxes—the tax magazine*, v. 34, April 1956, p. 311-16.
- Phillips, Percy W. Practice before the Tax court of the United States. *Federal bar journal*, April-June 1955, p. 143-54.
- Rules of practice before the Tax court of the United States. rev. to August 15, 1955. Washington, D.C., Government printing office, 1955. 44p.
- Turner, Bolon B. Tax court of the United States, its origin and functions. (In College of William and Mary. *History and philosophy of taxation*. 1955. p. 31-48.)
- Veach, Robert R. Stipulating facts in Tax court. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 669-74.

TREASURY DEPARTMENT

- American institute of accountants. Treasury department interpretation of Section 10.2 of Treasury department circular 230 (31 C.F.R. 10.2), dated January 30, 1956. New York, American institute of accountants, leaflet.
- Kilpatrick, H. Cecil. Treasury department practice. *Federal bar journal*, April-June 1955, p. 132-42.
- Kohler, Eric L., and Wright, Howard W. Treasury accounting. (In their *Accounting in the federal government*. 1956. p. 116-41.)
- Practice before Treasury department clarified; Opinion of counsel on Treasury statement; Statement of principles relating to practice in the field of federal income taxation. (Editorial) *Journal of accountancy*, v. 101, April 1956, p. 29-33.
- 28 of Treasury's famous secret loopholes and hardships revealed by Ways and means committee. *Journal of taxation*, v. 5, Dec. 1956, p. 322-7.
- United States. Joint committee on internal revenue taxation. Internal revenue code of 1954—comparison of the principal changes made in the 1939 code by H.R. 8300 after action by House, Senate, and Conference; compiled by the staffs of the Joint committee on internal revenue taxation and the Treasury department, August 13, 1954. Washington, D.C., Government printing office, 1954. 48p.
- United States. Joint committee on internal revenue taxation and the Treasury department. List of substantive unintended benefits and hardships and additional problems for the Technical amendments bill of 1957, November 7, 1956. Washington, D.C., Government printing office, 1956. 14p.

UNITED STATES business performance abroad—case study of Sears, Roebuck & Co. Mexico, S.A. National planning association.

UNITED STATES business performance abroad—case study of the Creole petroleum corporation in Venezuela. National planning association.

UNITED STATES business performance abroad—case study of the Philippine American life insurance company. National planning association.

UNITED STATES CORPORATION COMPANY

- New York laws affecting business corporations—rev. to May 2, 1955, containing the amendments of the legislative session which adjourned April 2, 1955—annotated. ed. 36. New York, United States corporation company, c1955. 699p.
- Same, rev. to April 23, 1956. ed. 37. c1956. 710p.

UNITED STATES SAVINGS AND LOAN LEAGUE

- Savings and loan fact book 1954. Chicago, Ill., United States saving and loan league, c1954. 71p.

UNITED STATES SAVINGS AND LOAN LEAGUE AND AMERICAN SAVINGS AND LOAN INSTITUTE

- Accounting manual. Chicago, Ill., United States savings and loan league (1955). 105p. (Draft)
- Standard accounting manual for savings and loan associations. Chicago, Ill., United States savings and loan league, c1956. 95p.

UNITED STATES Supreme court holds use of net

- worth method not limited to cases where books are inadequate. (Cases noted) *Utah law review*, v. 4, Spring 1955, p. 414-16.

UNITED STATES WHOLESALE GROCERS' ASSOCIATION, INC.

- Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1953 operating results. Washington, D.C., United States wholesale grocers' association, inc. 13p.
- Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1954 operating results. Washington, D.C., United States wholesale grocers' association, inc. 15p.
- Bromell, John R. Survey of wholesale grocers' profit and loss figures; compilation and analysis of 1955 operating results. Washington, D.C., United States wholesale grocers' association, inc. 18p.

UNITIZATION IN THE OIL INDUSTRY

See Oil industry

UNIVERSITIES

See Schools, colleges, etc.

UNIVERSITIES and the profession. *Canadian chartered accountant*, v. 67, Aug. 1955, p. 93-4.

UNREASONABLE ACCUMULATION OF SURPLUS

See Taxation, United States—Undistributed profits

UNSOLVED problems in priority for federal tax claims. (Notes) *Indiana law journal*, v. 30, Summer 1955, p. 476-87.

UNTERBERGER, S. HERBERT

- Guaranteed wage and supplementary unemployment pay plans. Chicago, Ill., Commerce clearing house, inc., c1956. 189p.

UPCHURCH, FRED M.

- Simplified accounting for member stores. *Cooperative accountant*, v. 9, Summer 1956, p. 36-41.

UPDEGRAFF, CLARENCE M.

- Iowa rules for valuation of public utility property in relation to rate making. *Iowa law review*, v. 40, Spring 1955, p. 495-9.

UPHOLSTERERS**Statistics**

- Accounting corporation of America. Upholsterers. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 90.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 90.)

URANIUM

See Mining and metallurgy, Uranium

URBAN, GILBERT W.

- Time and dollar costs in consumer financing. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1063-8.

URIELL, FRANK H.

Purchases and sales of corporate businesses. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 948-54. (University of Chicago—8th annual Federal tax conference)

Reshuffling pre-1954 preferred stock: the impact of section 306. *Journal of taxation*, v. 5, Aug. 1956, p. 72-3.

URWICK, LYNDALL F.

Management education in American business—general summary. New York, American management association, c1954. 136p. (Part I—Management education for itself and its employees)

USE OF CLIENT'S STAFF

See Accountants' office—Clients

USE of corporate financial statements and related data by organized labor. Pillsbury, Wilbur F.

USE of holding company to facilitate employee stock ownership. *L.R.B. & M. journal*, Tax supplement, v. 1, Oct. 1955. 4p.

USED CAR DEALERS

See also Automobile dealers

Accounting

Herzberg, Arno. Accounting and auditing problems of used-car dealers. *New York certified public accountant*, v. 25, Feb. 1955, p. 99-105.

Auditing

Herzberg, Arno. Accounting and auditing problems of used-car dealers. *New York certified public accountant*, v. 25, Feb. 1955, p. 99-105.

USED MATERIAL AND EQUIPMENT

See also Junk dealers

Scrap, waste, etc.

Smith, Harold O. Organizing for disposition of surplus materials. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 29-39.

USING instalment credit. Phelps, Clyde William.

UTILITY spokesmen view accelerated depreciation. *Public utilities fortnightly*, v. 58, Nov. 22, 1956, p. 855-61.

VACATIONS

See also Wages, fees, salaries, etc.—Vacation pay

American business. Vacation trends and policies. *American business*, v. 26, April 1956, p. 26-30.

VADOVICKY, JOSEPH B.

"Teen-age tycoons": the story of junior achievement. (The) *Arthur Andersen chronicle*, v. 15, July 1955, p. 206-17.

VALES, ROMAN D.

Cost estimates and new industries. *Accountants' journal* (P.I.), v. 5, March 1955, p. 10-18.

VALE, JOHN DEAM

Sales trends key budget of lumber creosoting company. *N.A.C.A. bulletin*, v. 36, section 1, Aug. 1955, p. 1663-78.

VALIDATING and summarizing laundry tickets. American institute of laundering.

VALUATION

See also Depreciation, depletion and obsolescence

Inventories

also subheading, Valuation, under special subjects

Ackerman, Laurence J. New look at valuation: code-case rulings. (In) Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 4-14.)

American society of appraisers. 1955-1956 Appraisal and valuation manual. New York, American society of appraisers, c1956. 447p.

Benninger, Lawrence J. Cost and value concepts. (In) Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 275-301.)

Burnell, W. V. Three approaches to property value. (In) American society of appraisers. 1955-1956 Appraisal and valuation manual. c1956. p. 21-5.)

Corporate creditor and legislative restrictions on the distribution of capital. (Notes) *Indiana law journal*, v. 30, Winter 1955, p. 239-65.

Crocheron, Clarence. How appraisal service assists the accountant. *Accounting forum*, v. 26, May 1955, p. 11-17.

Crocheron, Clarence. Valuations for corporate mergers and reorganizations. *Controller*, v. 24, Oct. 1956, p. 468-70, 484.

Eckert, Fred W. Operating and capitalization factors in the valuation of hotel properties. *Appraisal journal*, v. 24, Jan. 1956, p. 42-7.

Fischer, R. M. Valuation of stock in a going concern. (In) American society of appraisers. 1955-1956 Appraisal and valuation manual. c1956. p. 72-80.)

Free, Robert L. Demonstration appraisal: multi-story factory. (In) Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 57-70.)

Greenberger, Maurice H. Valuation problems in dispositions of property. (In) New York university. *Institute on federal taxation* (fourteenth annual conference). 1956. p. 409-29.)

Grunewald, Adolph E. Old formula in new attire. (Notes) *Tax law review*, v. 11, Jan. 1956, p. 190-8.

Hamburg, Alex M. How to value property. (In) Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 978-94.)

Hughes, C. W. Valuation of assets for federal tax purposes. *Trusts and estates*, v. 95, May 1956, p. 416-18, 420.

Kelley, Pearce C., and Lawyer, Kenneth. Appraising a going concern. (In their) *How to organize and operate a small business*. ed. 2. 1955. p. 126-41.)

King, John Allen, Jr., and Mattersdorf, Leo. How to make restrictive deals fixing value of property. (In) Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1003-19.)

Lister, Thomas. Accountant's thoughts on valuation. *Accountants' magazine* (Scot.), v. 60, March 1956, p. 125-44.

Ovens, Geo. Public accountant as a valuator or as a valuation witness. *Canadian journal of accountancy*, v. 4, June 1955, p. 95-8.

Rudy, Stephen J. Patent asset evaluation; a proposed method for the evaluation of patent assets in industrial management operations. Yonkers, N.Y., The author, c1955. 42 mimeo. pages. (A thesis submitted to the Department of industrial engineering, Columbia university)

Society of industrial realtors. Evaluating industrial real estate. (Papers delivered at Industrial real estate seminar, September 1952) Washington, D.C., Society of industrial realtors, November 1953. 136p.

Starrett, Paul. Demonstration appraisal: oil company bulk plant, on leased ground. (In) Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 29-56.)

Steiner, Jefferson F. Ethics in the appraisal profession. *Appraisal journal*, v. 24, Part I, Oct. 1956, p. 518-22.

Swift, Morton F. Valuation of a going business. *Illinois certified public accountant*, v. 18, Autumn 1955, p. 13-21.

Tanney, William W. Demonstration appraisal: small plant, value of company's capital stock. (In) Society of industrial realtors. *Evaluating industrial real estate*. 1953. p. 71-104.)

Wertz, William W. Dilemmas in today's reporting. *Journal of accountancy*, v. 100, Nov. 1955, p. 44-50.

Whitton, James. Valuations of businesses as going concerns. *Accountants' magazine* (Scot.), v. 59, March 1955, p. 115-32.

Asset revaluation

See also Appreciation

Depreciation, depletion and obsolescence

Emergency facilities

Inventories—Valuation

Masuzaki, Munehiro. Accounting for fixed assets revaluation: recent views in Japan. *Kobe economic and business review*, no. 2, 1954, p. 143-57.

- VALUATION** for tax purposes; Minister of national revenue v. *Anaconda American brass limited*, 1956 A. C. 85. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 208-11.
- VALUING** a newspaper's capital stock. *Institute of newspaper controllers and finance officers Bulletin* no. 64, Oct. 1953, p. 5.
- VALUING** the common stock of a minority stockholder. *Newspaper controller*, v. 9, May 1956, p. 3, 6.
- VAN ALLEN, WILLIAM K.**
Gifts in contemplation of death. *Trusts and estates*, v. 95, Feb. 1956, p. 121-2.
- VANCE, LAWRENCE L.**
Capsule cases in statistical cost control. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 682-8.
Education for public accounting; with special reference to the report of the Commission on standards of education and experience for certified public accountants. *Accounting review*, v. 31, Oct. 1956, p. 573-80.
- VANCE, LAWRENCE L., AND NETER, JOHN**
Statistical sampling for auditors and accountants. New York, John Wiley and sons, inc., c1956. 310p.
- VANDERBEEK, A. J.**
Keeping useful records of government-owned facilities. *N.A.C.A. bulletin*, v. 38, section 1, Sept. 1956, p. 83-6.
- VANDER PLOEG, P. M.**
Some practical aspects of record control, preservation and destruction. *Illinois manufacturers' costs association monthly bulletin*, Sept. 1955. 4p.
- VAN EENNAM, WELTHA AND PENMAN, MARTHA E.**
United States. Department of health, education, and welfare. Analysis of 157 group annuity plans amended in 1950-54, by Weltha Van Eennam and Martha E. Penman. Washington, D.C., Department of health, education and welfare, July 1956. 44p. (*Actuarial study* no. 44)
- VAN GORKOM, J. W.**
General comparison of the corporate and partnership forms of operating a business. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 84-9.)
- VAN PELT, JOHN V., III**
Factors affecting intelligent use of variances. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 904-10.
Future trends in the field of controllership. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 39-50.)
- VANS**
See Motor transportation
Trucking
- VAN SICKLE, CLARENCE L.**
Cases in cost accounting. Englewood Cliffs, N.J., Prentice-Hall, inc., 1955. 422p.
- VAN VOORHIS, ROBERT H.**
Coordinating sections of courses in elementary accounting. (Teachers' clinic) *Accounting review*, v. 30, July 1955, p. 535-8.
Institute of internal auditors. Research committee. How the smaller business utilizes internal auditing functions, by Robert H. Van Voorhis, rev. draft, February 1956. New York, Institute of internal auditors. various paging.
Internal reports for management. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955. p. 33-57.)
Preparation for the CPA examination—the University of Alabama CPA review course. *Accounting review*, v. 31, Jan. 1956, p. 99-103.
- Should the accounting teacher practice accounting? *Accounting review*, v. 31, Oct. 1956, p. 608-16.
- VARIABLE ANNUITIES**
See Annuities
- VARIABLE** annuity. Johnson, George E.
- VARIABLE** annuity. Morrissey, Leonard E.
- VARIABLE BUDGETS**
See Budgets, Business—Flexible
- VARIANCES**
Cleveland, George B. Getting down to causes on the labor variance. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 82-6.
Dashner, Kenneth J. Separation of material variances through the use of base standards. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 76-81.
Seiler, Robert E. Simplified three-variance technique. *Accounting review*, v. 31, July 1956, p. 500-11.
Shak, Nieson N. Before the fact control of material prices. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 71-5.
Stephenson, James C. Quality control to minimize cost variances. *N.A.C.A. bulletin*, v. 38, section 1, Oct. 1956, p. 264-75.
van Pelt, John V., III. Factors affecting intelligent use of variances. *N.A.C.A. bulletin*, v. 36, section 1, March 1955, p. 904-10.
- VARIETY STORES**
See also Chain stores, Variety chains
Retail trade
- Statistics**
Accounting corporation of America. Variety stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. 56, 59.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 56, 59.)
Robinson, Lawrence R., and May, Eleanor G. Self-service in variety stores. Boston, Mass., Harvard university, Graduate school of business administration, c1956. 52p. (*Bureau of business research bulletin* no. 147)
United States. Commerce, Department of. Limited price variety chains—1953 operating ratios. Washington, D.C., Department of commerce, November 1954. 5p. (*Business service bulletin* no. 70)
- VARNUM, EDWARD C.**
What can operations research contribute to your organization? (In Illinois, University of. College of commerce and business administration. *Appraisal of management*. 1954. p. 38-41.)
- VATTER, WILLIAM J.**
Accounting for management. *Australian accountant*, v. 25, Nov. 1955, p. 461-73.
Controller function. *Secretary* (Aus.), v. 8, April 1956, p. 60-5.
Corporate stock equities. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 361-423.)
- VAUGHAN, JOHN L.**
Appraising intangibles. (In American society of appraisers. *1955-1956 Appraisal and valuation manual*. c1956. p. 135-44.)
- VAUGHTERS, R. B.**
Depletion accounting for oil and gas producers. *Cost and management* (Canada), v. 30, Dec. 1956, p. 428-34.
- VAZSONYI, ANDREW**
Industrial operations research and mathematical models. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 43-88.)
- VEACH, ROBERT R.**
Stipulating facts in Tax court. *Taxes—the tax magazine*, v. 34, Oct. 1956, p. 669-74.

VEGA, ELIAS E.

Estate and inheritance taxes: a critical branch of taxation. *Accountants' journal* (P.I.), v. 5, Dec. 1955, p. 252-60.

VEGETABLES

See Fruit and vegetables

VEIRS, ORVAL L.

In defense of the lawyer-CPA. *Journal* (Oklahoma bar association), v. 27, July 28, 1956, p. 1361-3.

VELAYO, ALFREDO M.

Audit procedures. (In Philippine institute of accountants. *Audit procedures; complete text of papers presented at the fifth annual accounting seminar*, 1954. p. 1-13.)

Proposed changes in rules of professional conduct. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 216-18.

VENDING MACHINES

McConnell, William C., Jr. Automatic merchandising—a growth industry. *Bulletin of the Robert Morris associates*, v. 27, May 1955, p. 266-71.

Inventories

Blough, Carman G., editor. Checking vending machine inventories. (Accounting and auditing problems) *Journal of accountancy*, v. 102, Aug. 1956, p. 72-4.

Statistics

McConnell, William C., Jr. Automatic merchandising—a growth industry. *Bulletin of the Robert Morris associates*, v. 27, May 1955, p. 266-71.

National automatic merchandising association. 1953 operating ratio report. Chicago, Ill., National automatic merchandising association, c1954. 28p.

National automatic merchandising association. 1954 operating ratio report. Chicago, Ill., National automatic merchandising association (1955). various paging plus schedules.

National automatic merchandising association. 1955 operating ratio report. Chicago, Ill., National automatic merchandising association (1956). various paging plus schedules.

VENEZUELA

Gibbons, William J. Tax effects of basing international business abroad. *Harvard law review*, v. 69, May 1956, p. 1239-45.

National planning association. United States business performance abroad—case study of the Creole petroleum corporation in Venezuela, by Wayne C. Taylor and John Lindeman. Washington, D.C., National planning association, c1955. 105p.

United States. Commerce, Department of. Investment in Venezuela; conditions and outlook for United States investors. Washington, D.C., Government printing office, 1953. 158p.

VENTURES

Hill, Lee. Joint ventures, net profits, and carried working interests. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 180-209.)

Lanigan, Mary. Doing business as a corporation, partnership, joint venture, etc. (In American institute of accountants. *Tax planning in business policy*. c1956. p. 98-108.)

Taubman, Joseph. Motion picture co-production deals and theatrical business organization. *Tax law review*, v. 11, Jan. 1956, p. 113-36; March 1956, p. 303-12.

Accounting

Income accounting for contested joint venture. *Oil and gas tax quarterly*, v. 5, Jan. 1956, p. 98-105.

Karrenbrock, Wilbert E., and Simons, Harry. Joint ventures. (In their *Advanced accounting—comprehensive volume*. c1955. p. 135-58.)

Petroleum accountants society. (Joint venture accounting procedure). Los Angeles, Calif., Petroleum accountants society, May 31, 1953. 4p.

VERITY, GEORGE L.

Modern oil and gas lease. *Practical lawyer*, v. 2, March 1956, p. 27-48.

VERMONT. AUDITOR OF ACCOUNTS AND DEPARTMENT OF INSTITUTIONS

Manual for cost accounting procedure for Vermont state institutions. Montpelier, Vt., Auditor of accounts (1955). 12p.

VERNON, LILLIAN MALLEY, joint author

See Vernon, Weston, Jr., Vernon, Lillian Malley and Keebler, Stuart E.

VERNON, WESTON, JR.

Municipal tax problems. (In Tax institute, inc. *Financing metropolitan government*. 1955. p. 191-9.)

VERNON, WESTON, JR., VERNON, LILLIAN MALLEY AND KEEBLER, STUART E.

Federal income taxation of individuals. May 1955. (Committee on continuing legal education of the American law institute collaborating with the American bar association) Philadelphia, Pa., American law institute, c1955. 150p.

VER PLOEG, BYRON

Unharvested crops. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1258-68.)

VICK, WILLIAM L.

General ledger as a tabulating application. *N.A.C.A. bulletin*, v. 37, section 1, Jan. 1956, p. 611-18.

VICKREY, WILLIAM

Averaging, cumulative assessment and retirement income provisions. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 871-6.)

VILLAGES

See Municipal

VILLANUEVA, EDUARDO M.

Suggested simplified and low-cost posting plan for current accounts of banks. *Accountants' journal* (P.I.), v. 5, Sept. 1955, p. 187-91.

VILLERS, RAYMOND

Dynamics of industrial management. New York, Funk and Wagnalls co., 1954. 546p.

Three guides to profit control. *Dun's review and modern industry*, v. 66, Nov. 1955, p. 57-8, 90.

VIRGINIA. STATE BOARD OF ACCOUNTANCY

Virginia C.P.A. law and rules and regulations of the Virginia state board of accountancy. Richmond, Va., Department of professional and occupational registration, March 10, 1954. 22p.

VISUAL AIDS

Boyles, E. Edward. Practising accountant's visual control of cases. *Accountant* (Eng.), v. 134, Feb. 11, 1956, p. 147-8.

Hunsaker, John C. Visual presentations—adjuncts to reporting and training. (*The Arthur Andersen chronicle*, v. 15, April 1955, p. 119-26.

Institute of life insurance. Public relations and training films. New York, Institute of life insurance. 15p.

National education association. Department of audio-visual instruction. Guide to films in economic education. Washington, D.C., National education association. 49p.

United States. Federal security agency. Office of education. Directory of 2002 16 mm film libraries. Washington, D.C., Government printing office, 1951. 113p.

Inventories

Inventory of audio-visual aid equipment. *Business screen*, v. 8, Dec. 15, 1956, p. 48.

VLAHANTONES, L.

Pegboard accounting methods. *L.R.B. & M. journal*, v. 36, Jan.-March 1955, p. 27-9.

VOBORIL, WILLIAM F.

Considerations in computing and using hospital costs. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955. p. 59-71.)

VOCATIONAL TESTS

See Accounting testing program

VOGEL, ALVIN J.

Numeric coding; a new concept of coding commercial checking accounts. *Auditgram*, v. 32, Dec. 1956, p. 8-10, 12, 14-15.

VOLK, HARRY J., AND ALLSOPP, THOMAS

Life insurance company organization. *Journal of the American society of chartered life underwriters*, v. 9, Winter 1954, p. 13-34.

VOLUME

National association of cost accountants. Analysis of cost-volume-profit relationships. New York, National association of cost accountants (1956). 72p. (*Research series bulletins 16, 17 and 18*)

Wyer, Rolf. Replacing the myth of fixed and variable costs. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 353-61.

VOM BAUR, F. TROWBRIDGE

Administrative process: public confidence and the judicial tradition. *American bar association journal*, v. 41, Jan. 1955, p. 22-4.

Practice before administrative agencies. *Unauthorized practice news*, v. 22, Oct. 1956, p. 3-12.

Practice before administrative agencies and the unauthorized practice of law. *Federal bar journal*, April-June 1955, p. 103-22.

Representation before administrative agencies. *Unauthorized practice news*, v. 22, March 1956, p. 3-16.

VON MISES, LUDWIG

Anti-capitalistic mentality. New York, D. Van Nostrand co., inc., c1956. 114p.

VON ROSEN, URBAN F.

Expanding activities of the smaller accounting firms and individual practitioners. *Ohio certified public accountant*, v. 15, Spring 1956, p. 59-66. *Illinois certified public accountant*, v. 19, Winter 1956-57, p. 34-42.

VORBURGER, THEODORE

Praise from an advertising man. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 33.

VOSKUIL, JOHN F.

Audit of a purchasing function. *Internal auditor*, v. 12, March 1955, p. 76-83.

VOTING

Cumulative voting and classification of directors—the Wolfson and Winous cases. *St. John's law review*, v. 30, Dec. 1955, p. 83-93.

Shafer, Robert T., Jr. Conflict of cumulative voting and staggered directorships. *University of Cincinnati law review*, v. 24, Fall 1955, p. 560-72.

Williams, Charles M. Cumulative voting. *Harvard business review*, v. 33, May-June 1955, p. 108-14.

VOTING STOCK

See Stock—Voting

VOUCHERS

Blough, Carman G., editor. Confirmations from companies using "voucher system." (Accounting and auditing problems) *Journal of accountancy*, v. 101, Feb. 1956, p. 62.

Mackenzie, Donald H. Voucher system. (In his *Fundamentals of accounting*, rev. ed. 1956, p. 415-38.)

Tebbel, G. I. Economical manual voucher system. *Woman C.P.A.*, v. 17, Dec. 1954, p. 9-11.

Tunick, Stanley B., and Saxe, Emanuel. Voucher system. (In their *Fundamental accounting theory and practice*, ed. 2. 1956, p. 313-31.)

Voucher system. (In *Accountants' handbook*, ed. 4. 1956, Sec. 7, p. 17-34.)

VOYER, JOSEPH E.

Hospital accountant and blue cross. (In Indiana university school of business and American association of hospital accountants. *Proceedings*, July 1955, p. 193-200.)

VREDENBURG, HARVEY L.

Trading stamps. Bloomington, Ind., Indiana university, School of business, c1956. 159p. (*Indiana business report no. 21*)

WACHAL, J. C.

Terminal grain elevator accounting. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 428-34.

WACHHOLZ, GEORGE J.

System of budgets and cost controls. (In American management association. *Getting the most from product research and development*, c1955, p. 130-42.)

WADDELL, R. R.

Common deficiencies in internal control. *Chartered accountant in Australia*, v. 26, Oct. 1955, p. 187-97.

WADDY, FRANK VINCENT

Stupidity of crooks. *National public accountant*, v. 6, Sept. 1956, p. 2-3.

WADE, ALBERT L.

Internal control as an aid to more effective external audits. (In Texas, University of, Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 139-46.)

WADHAMS, VANCE A.

Management advisory services. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 28-33.

WADSWORTH, GEORGE H.

Approaching mechanical applications wisely. *N.A.C.A. bulletin*, v. 36, section 1, April 1955, p. 1069-77.

WAGE accounting by electronic computer.

Accountant (Eng.), v. 135, Sept. 15, 1956, p. 249-50, 265-70.

WAGE AND SALARY STABILIZATION

See Wages, fees, salaries, etc.—Government regulation

WAGE CONTINUATION PLANS

See Wages, fees, salaries, etc.—Salary continuation plans

WAGES, FEES, SALARIES, ETC.

See also Income

Job analysis, evaluation and classification

Taxation, United States, under subheadings: Compensation for services; Income—Individual; Professional fees

Daverio, George. Compensation arrangements for executives and employees. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting . . .* 1956, p. 72-80.)

Employee compensation. (In *Accountants' handbook*, ed. 4. 1956, Sec. 8, p. 1-51.)

McCormick, J. A. Wage and salary administration. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1508-15.

Mino, Fred L. Wage cost control in resort hotels. *Horwath hotel accountant*, v. 35, May 1955, p. 5-6.

Niebel, Benjamin W. Significant wage payment plans. (In his *Motion and time study*, 1955, p. 362-80.)

Patton, John A., editor. Wage incentive program. (In his *Manual of industrial engineering procedures*, c1955, p. 3-17.)

Shaw, Lee C. Getting the cost picture from the wage contract. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1521-6.

Spiegel, William R. Wage-payment plans not based on carefully established time standards; Wage plans based on carefully established time standards. (In his *Industrial management*, ed. 5. c1955, Chap. 23 and 24.)

WAGES, FEES, SALARIES, ETC.—(Continued)**Accountants' fees**

- Aranow, Edward Ross. Anchin case: its legal implications for accountants in tax work. *New York certified public accountant*, v. 25, Oct. 1955, p. 579-81.
- Bee, Derek G. Accountants' charges. *Accountant* (Eng.), v. 134, April 7, 1956, p. 374-5.
- Fagerberg, Dixon, Jr., editor. Again, what fee policy when serving charitable organizations? (Practitioners forum) *Journal of accountancy*, v. 101, Feb. 1956, p. 79.
- Fagerberg, Dixon, Jr., editor. Let's talk fees. (Practitioners forum) *Journal of accountancy*, v. 102, Dec. 1956, p. 81-3.
- Few words about a forbidden subject. (Editorial) *Journal of accountancy*, v. 101, Feb. 1956, p. 32.
- Higher fees suggested. *Accountant* (Eng.), v. 134, March 24, 1956, p. 309.
- Lambert, F. Clyde. How to discuss fees so client both understands and pays fair amount. *Journal of taxation*, v. 3, Oct. 1955, p. 230-1.
- Lambert, F. Clyde. Professional fees. *Virginia accountant*, v. 9, July 1955, p. 5-9. *Louisiana certified public accountant*, v. 16, Sept. 1955, p. 12-15.
- New Zealand society of accountants. Scale of fees for public accountants. (In its *Seventh convention proceedings* . . . 1955, p. 73.)
- Nilsson, Henry G. Fixing fees in the accountant's office. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 64-73.)
- Pollard, J. N. Auditors' remuneration. *Accountant* (Eng.), v. 134, June 16, 1956, p. 672-3.
- Professional fees. *Accountants' journal* (N.Z.), v. 35, Sept. 1956, p. 37, 47.
- Professional fees. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 397-8.
- Professional fees. (In *Accountant's diary for 1956*. p. 66-72.)
- Stein, Sidney A. In adjustment and bankruptcy cases—are fees too high? *Credit executive*, v. 49, Dec. 1956, p. 3-7.
- Tierney, Hugh. Remuneration of auditors; statutory requirements and other considerations. *Accountants' magazine* (Scot.), v. 59, Dec. 1955, p. 751-6.
- Wilson, John A. Fees. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 439-42.

Accountants' salaries

- Block, Max, editor. How many work days are there really in a year? (Office and staff management) *New York certified public accountant*, v. 25, Nov. 1955, p. 675-6.
- Clark, William H. Starting salaries for graduates. (Correspondence) *Journal of accountancy*, v. 102, Aug. 1956, p. 21.

Accounting

See also Payrolls—Accounting

- Blough, Carman G., editor. Is a proprietor's "salary" cost? (Accounting and auditing problems) *Journal of accountancy*, v. 100, Aug. 1955, p. 76-7.
- Flynn, Thomas D. Accounting problems in guaranteed annual wage plans. *Illinois certified public accountant*, v. 18, Summer 1956, p. 43-8.
- Seiler, Robert E. Accounting for guaranteed wage plans. *Accounting review*, v. 31, July 1956, p. 401-6.
- Wage accounting by electronic computer. *Accountant* (Eng.), v. 135, Sept. 15, 1956, p. 249-50, 265-70.

Administrative

- United States. Labor, Department of. Wage and hour and public contracts divisions. Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.

Bankruptcy fees

See Bankruptcy—Fees

Bonus

See Bonus

Dentists

- Bregstein, S. Joseph. How to compute your fees. (In his *Successful practice of dentistry*. c1953. p. 210-28.)
- Mann, William R., and Easlick, Kenneth A., editors. Costs and the establishment of dental fees. (In their *Practice administration for the dentist*. 1955. p. 174-217.)

Directors

- Conrollership foundation. Compensation to members of boards of directors. *Controller*, v. 24, July 1956, p. 345.
- de Costa, Noel. Directors remuneration for profits tax purposes. *Ceylon accountancy journal*, v. 1, July 1956, p. 32-5.

Engineers

- American society of civil engineers. Method of estimating fees for professional civil engineering services. (In its *Manual of professional practice for civil engineers*. 1952. p. 14-19.)
- National society of professional engineers. Professional engineers' income and salary survey. Washington, D.C., National society of professional engineers (1955). 43p.
- Todd, James M. What price the professional engineer? *Mechanical engineering*, v. 78, June 1956, p. 515-16.

Executives

- American business. Fringe benefits for executives. *American business*, v. 26, March 1956, p. 27-30.
- Biegel, Herman C. How to compensate executive employees; tested ways to get extra income from your company. New York, Prentice-Hall, inc., c1956. 23p.
- Blake, Matthew F. Employee and executive compensation arrangements. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)
- Bonnett, Clarence E., Jr. Compensation planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 26-41.
- Bryson, Brady O., and Lefevre, Thomas V. Tax aspects of executives' compensation. New York, Practising law institute, March 1955. 72p. (*Current problems in federal taxation*)
- Casey, William J. Executive pay plans. New York, Institute for business planning, inc., c1956. 197p.
- Casey, William J. Talking sense about incentives—deferred compensation. *Retail control*, v. 25, Sept. 1956, p. 61-72.
- Dartnell corporation. Executive compensation; a Dartnell survey. Chicago, Ill., Dartnell corp., c1955. looseleaf, not paged.
- Daverio, George. Compensation arrangements for executives and employees. (In Ohio state university. College of commerce and administration. *Proceedings* . . . Institute on accounting . . . 1956. p. 72-80.)
- Ekman, Sheldon V. Arrangements for deferring compensation other than stock options and pension or profit-sharing plans: contractual arrangements, sale of stock with repurchase agreement, etc. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1123-41.)
- Gunzer, C. Richard. Reasonable executive compensation. Valley Stream, N.Y., Gunzer publications, inc., c1956. 76p.
- Howe, Robert J. Price tags for executives. *Harvard business review*, v. 34, May-June 1956, p. 94-100.
- Lasser, J. K., and Rothschild, V. Henry. Deferred compensation for executives. *Harvard business review*, v. 33, Jan.-Feb. 1955, p. 89-102.
- Long, Roland H. Deferred compensation for executives. *Tennessee law review*, v. 24, April 1956, p. 285-300.
- McDonald, John G. Executive compensation. *Canadian chartered accountant*, v. 69, Sept. 1956, p. 231-5.
- Mahon, James J., Jr., editor. Deferred compensation plans—a new arrangement. (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 80, 82.
- Mills, Leslie. Recent developments in the taxation of executive compensation. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 882-90.

WAGES, FEES, SALARIES, ETC.—Executives—
(Continued)

- National industrial conference board. Executive compensation. New York, National industrial conference board, c1954. 44p. (*Studies in labor statistics*, no. 12)
- Patton, Arch. Annual report on executive compensation. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 124-35.
- Patton, Arch. Building on the executive compensation survey. *Harvard business review*, v. 33, May-June 1955, p. 84-90.
- Patton, Arch. Industry patterns of executive compensation. *Harvard business review*, v. 33, Sept.-Oct. 1955, p. 121-32.
- Rosensteel, Dean H. New study shows executive pay trends. *Nation's business*, v. 44, June 1956, p. 38-9, 73-6.
- Rothschild, V. Henry. Compensation and incentives for executives. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 381-404.)
- Rudick, Harry J. Executives' compensation, including stock option arrangements under the 1954 code. (In Southern California, University of. School of law. *Tax institute . . . major tax problems of 1955*. p. 655-734.)
- Shearer, Bernard. Survey of deferred compensation, pension and profit-sharing—its benefit to employee morale and corporate management. *Accounting seminar*, v. 10, May 1956, p. 7-15.
- Sibson, Robert E. Plan for management salary administration. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 102-14.
- Solstad, Harold M. Executive compensation—a review of considerations. *N.A.C.A. bulletin*, v. 36, section 1, Jan. 1955, p. 729-34.
- Suffrin, Oscar J. Tax highlights of deferred compensation for executives. *Accounting seminar*, v. 9, May 1955, p. 24-7.
- United States. Labor, Department of. Wage and hour and public contracts divisions. Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.
- Weld, C. M. What's the 5-year trend in management salaries? *American business*, v. 26, Jan. 1956, p. 9-11.

Executors and trustees

See Executors and trustees—Fees and commissions

Government regulation

- United States. Labor, Department of. Wage and hour and public contracts divisions. Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.

Guaranteed wages

- Bureau of national affairs, inc. Guaranteed annual wage; existing plans, employer and union approaches, bargaining strategy. Washington, D.C., Bureau of national affairs, inc., 1955. 259p.
- Chernick, Jack and Berkowitz, Monroe. Guaranteed wage—the economics of opulence in collective bargaining. *Journal of business* (University of Chicago), v. 28, July 1955, p. 169-81.
- Flynn, Thomas D. Accounting problems in guaranteed annual wage plans. *Illinois certified public accountant*, v. 18, Summer 1956, p. 43-8.
- GAW.*the showdown—the meaning. *Business week*, April 9, 1955, p. 80-4, plus.
- Harris, Seymour E. Economics of the guaranteed wage. *Monthly labor review*, v. 78, Feb. 1955, p. 159-64.
- Labor's drive for the guaranteed annual wage. (Editorial) *Journal of accountancy*, v. 99, Feb. 1955, p. 32.
- McCarthy, E. J. Wage guaranties and annual earnings: a case study of George Hormel and com-

pany. *Journal of business* (University of Chicago), v. 29, Jan. 1956, p. 41-51.

- National association of manufacturers. Employee relations division. Guaranteed annual wage and its implications to a free economy. New York, National association of manufacturers, February 1954. 43p.
- Novak, Ralph S. Up for review—the guaranteed annual wage. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1515-21.
- Pentland, H. C. Guaranteed annual wage. *Cost and management* (Canada), v. 30, May 1956, p. 190-7.
- Prentice, Sartell, Jr. What about the guaranteed annual wage? (Address delivered before Baltimore chapter, National association of cost accountants, September 21, 1955) 8 mimeo. pages.
- Seller, Robert E. Accounting for guaranteed wage plans. *Accounting review*, v. 31, July 1956, p. 401-6.
- Showdown on the guaranteed annual wage. *Factory management and maintenance*, v. 113, April 1955, Part 1, p. 68-73.
- Unterberger, S. Herbert. Guaranteed wage and supplementary unemployment pay plans. Chicago, Ill., Commerce clearing house, inc., c1956. 189p.
- Whisler, Thomas L. What GAW means to management. *Dun's review and modern industry*, v. 65, June 1955, p. 48, 50, 52.
- Wickersham, Edward D. Repercussions of the Ford agreement. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 61-73.

Incentives

See Accountants' office—Incentives
Incentives

Lawyers

- Bang, Luther M. Financially speaking. *Mississippi law journal*, v. 27, Oct. 1956, p. 271-7.
- Lawyers' income. *Wisconsin bar bulletin*, v. 28, Oct. 1955, p. 46.
- Liebenberg, Maurice. Income of lawyers in the postwar period; factors affecting the distribution of earnings. *Survey of current business*, v. 36, Dec. 1956, p. 26-36.
- Minimum fee schedules: are they worthwhile? (Notes and legislation) *Iowa law review*, v. 40, Summer 1955, p. 642-51.
- Mississippi state bar. Suggested basis of fee computation. *Mississippi law journal*, v. 27, Oct. 1956, p. 342-9.
- Rosenburg, J. Adrian. Some guides for setting fees for legal services, including tax work. *Journal of taxation*, v. 4, Jan. 1956, p. 36-9.

Long-service leave

- Hesse, M. A. Long service leave and superannuation—the accounting implications. *Australian accountant*, v. 25, Feb. 1955, p. 70-81.

Management personnel

- Sibson, Robert E. Plan for management salary administration. *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 102-14.

Office workers

- Office workers' salaries. (News report) *Journal of accountancy*, v. 101, March 1956, p. 16.

Professional employees

- United States. Labor, Department of. Wages and hour and public contracts divisions. Earnings data pertinent to a review of the salary tests for executive, administrative and professional employees, as defined in Regulations, Part 541, November 1955. Washington, D.C., Department of labor, Wage and hour and public contracts divisions. 77p.

Professional fees

- Rosenburg, J. Adrian. Some guides for setting fees for legal services, including tax work. *Journal of taxation*, v. 4, Jan. 1956, p. 36-9.

Profit sharing

See Profit sharing

WAGES, FEES, SALARIES, ETC.—(Continued)**Public relations**

Arthur, Donald, Jr. Public relations fees. *Journal of accountancy*, v. 101, April 1956, p. 41-6.

Salary continuation plans

Butler, Sam. Wage continuation plans and retirement income. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 86-93.)

Salesmen

Davis, Kenneth R. Are your salesmen overpaid? the need for analyzing levels of compensation. Hanover, N.H., Dartmouth college, Amos Tuck school of business administration, c1956. 16p.

Davis, Kenneth R. Are your salesmen paid too much? *Harvard business review*, v. 34, Nov.-Dec. 1956, p. 52-60.

Gaudin, Donald A. Distribution cost control with particular reference to sales compensation. *Controller*, v. 23, March 1955, p. 113-15.

How should you pay your salesmen? *National real estate and building journal*, v. 56, April 1955, p. 52-3.

National cash register company. How much a salesperson should sell. (In its *Expenses in retail businesses*. (1955). p. 20, 21.)

National industrial conference board. Executives report how they stimulate salesmen to better selling. *Conference board business record*, v. 11, Dec. 1954, p. 493-501.

National paper trade association, inc. Manual of accounting and costing for the paper distributing trade, including a section on the compensating of outside salesmen. ed. 4. New York, National paper trade association, inc., July 1955. 29p.

O'Malley, John T. Compensating both sales and service work of salesmen. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1132-6.

Severance pay

National industrial conference board. Severance pay plans. New York, National industrial conference board c1954. 47p. (*Studies in personnel policy*, no. 141)

Shipyard workers

Nickerson, J. W. Case for the wage incentive system. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 1. p. 305-13.)

Troger, Henry H. Case for the day's rate system. (In Fassett, F. G., Jr., ed. *Shipbuilding business in the United States of America*. 1948. v. 1. p. 295-304.)

Sick pay

Avent, Ira M. Wages received by employees when absent because of sickness or injury. *Louisiana certified public accountant*, v. 15, Feb.-March 1955, p. 3-4.

Dartnell corporation. Sick leave practices of 83 companies. Chicago, Ill., Dartnell corp., Personnel administration service, no date. not paged.

Gornick, Alan L. 1954 internal revenue code: sick pay, meals, lodging, salesmen's expenses. *American bar association journal*, v. 41, July 1955, p. 612-15.

Seligman, Joseph L. 1954 code resolves many practical problems in taxation of sickness, accident benefits. *Journal of taxation*, v. 3, Dec. 1955, p. 322-32.

Stock purchase

See Stock purchase

Vacation pay

American business. Vacation trends and policies. *American business*, v. 26, April 1956, p. 26-30.

Riley, Richard F. Accrued vacations. *News bulletin* (Massachusetts society of certified public accountants), v. 28, June 1955, p. 7-10.

Weger, J. R. Are vacation costs deductible? *American gas association monthly*, v. 38, June 1956, p. 19, 52.

White collar workers

Commerce clearing house, inc. Salary data on "white collar" workers; prepared by the U. S.

Department of labor. Chicago, Ill., Commerce clearing house, inc., c1955. 44p.

WAGMAN, STANLEY P.

Sections 452 and 462: stormy past but a bright tomorrow. *Taxes—the tax magazine*, v. 33, Oct. 1955, p. 711-17.

Tax accounting for long-term contracts. *Taxes—the tax magazine*, v. 33, April 1955, p. 277-88.

WAGNER, ARCHIBALD F., AND WHITE, JOHN ARCH

Experiment in education. *Accounting review*, v. 31, Jan. 1956, p. 77-81.

WAGNER, H. A.

Principles of professional conduct in engineering. *Annals of the American academy of political and social science*, v. 297, Jan. 1955, p. 46-58.

WAHL, FRANCES

Some features of airline accounting. *Woman C.P.A.*, v. 17, Dec. 1954, p. 7, 12-13.

WAHLERS, FRED A.

Verification of charges for electric services. *Controller*, v. 24, July 1956, p. 314-15.

WAITE, WILLIAM W.

Personnel administration. New York, Ronald press co., c1952. 683p.

WAKELY, MAXWELL A. H.

Re-examination of the 1954 revenue code: Accounting methods: problems, oddities and inequities. *Journal of accountancy*, v. 102, Nov. 1956, p. 55-9. Survey of tax accounting under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 130-47.)

WALD, LESLIE H.

Net worth theory in fraud cases. (In Denver, University of, and others. *Fifth annual University of Denver tax institute* . . . 1955. p. 51-65.)

WALDO, C. IVES, JR.

Life insurance and annuities under the 1954 revenue code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 380-405.

WALKER, DAVID

Royal commission and depreciation allowances. *Accounting research* (Eng.), v. 6, Oct. 1955, p. 360-81.

WALKER, FRANK R., COMPANY

How "practical" forms increase contractors' profits. Chicago, Ill., Frank R. Walker co., 1955. 72p.

WALKER, HELENE

Installment method of reporting income from sales of property. (Comments) *Tulane law review*, v. 29, June 1955, p. 766-75.

WALKER, HERMAN, JR.

Provisions on companies in United States commercial treaties. *American journal of international law*, v. 50, April 1956, p. 373-93.

WALKER, LAUREN, editor

See Cannon, Arthur M., and Walker, Lauren, editors

WALKER, MABEL

Plant, the office, and the city. *Tax policy*, v. 22, Aug.-Sept. 1955, p. 3-27; v. 23, Feb.-March 1956, p. 3-35.

WALKER, ROBERT H., joint author

See MacCracken, Richard H., and Walker, Robert H.

WALKER, WAYNE M.

Cost control standards for a coal mine. *N.A.C.A. bulletin*, v. 37, section 1, Sept. 1955, p. 50-62.

WALKER, WILBERT A.

Inadequate depreciation in the metals manufacturing industry. *Controller*, v. 24, Dec. 1956, p. 572-6.

WALKER-AMES LECTURES

May to give Walker-Ames lectures. (News report) *Journal of accountancy*, v. 102, Nov. 1956, p. 12, 14.

WALKLEY, W. G.

Directors and the annual report. (In Yorston, R. Keith. *Limited liability companies in Australia*. 1956. p. 91-115.)

WALLACE, EDWARD L., joint author

See Anthony, Robert N., Wallace, Edward L., and Laubach, Peter B.

WALLACE, FRANK

Appraising the economics of electronic computers; an approach for a company to determine the feasibility of acquiring a computer, prepared for Controllership foundation, inc. New York, Controllership foundation, inc., c1956. 106p.

WALLACE, MARTIN W.

Election of an unincorporated enterprise to be taxed as a corporation. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 228-34.)

WALLACE, RALPH, joint author

See Lasser, J. K., tax institute and Wallace, Ralph

WALLACE, WILLIAM CARROLL, joint author

See Wolpert, Saul, Rosenkampff, Arthur Henry and Wallace, William Carroll

WALLACE, WILLIAM KENNETH

What are the chances of your tax returns being examined? *Analysts journal*, v. 12, Aug. 1956, p. 43-4.

WALLER, ROBERT E.

Oil accounting; principles of oil exploration and production accounting in Canada. Toronto, University of Toronto press (Published for the Canadian institute of chartered accountants), c1956. 99p.

WALLFISCH, NATHAN

Individual and the 1954 code—an illustrative study. (In Louisiana polytechnic institute. *Proceedings seventh annual Louisiana accounting conference* . . . 1954. p. 47-55.)

WALLICK, ROBERT D.

"Sale or exchange" of patent rights for federal income tax purposes. *George Washington law review*, v. 23, March 1955, p. 456-78.

WALLIS, W. ALLEN

Randomness in sampling for auditing. (In Institute of internal auditors. *Promoting professional progress*. 1956. p. 9-16.)

WALLMARK, LEONARD

What the banker and creditor expect in an audit. *Cooperative accountant*, v. 8, Summer 1955, p. 9-15.

WALLPAPER RETAILERS**Statistics**

Accounting corporation of America. Paint, glass and wallpaper stores. (In its *Mail-me-Monday barometer of small business*. 1954 year book issue. p. 79-80.) (In its *Mail-me-Monday barometer of small business*. 1955 year book issue. p. 79-80.) National cash register company. Paint, glass and wallpaper stores. (In its *Expenses in retail businesses*. (1955). p. 33.)

WALLS, M. Y.

Analysis of company financial statements. *Accountants' journal* (N.Z.), v. 34, Aug. 1955, p. 13-16. Nature of hire purchase. *Accountants' journal* (N.Z.), v. 34, Sept. 1955, p. 62-70.

WALSH, EUGENE P.

New annuity rule. (Condensed from *Estate planner's quarterly*, Dec. 1954) *Monthly digest of tax articles*, v. 5, March 1955, p. 38-43.

What you should know about charitable foundations. (Condensed from *Estate planner's quarterly*, June 1955) *Monthly digest of tax articles*, v. 5, Aug. 1955, p. 56-65.

WALSH, EUGENE P., joint author

See Casey, William J., Lasser, J. K., and Walsh, Eugene P.

WALTER, JAMES E.

Treatment of "footnote" liabilities. *Accounting review*, v. 30, Jan. 1955, p. 95-102.

WALTON, C. W.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)

WANNEN, GAIL

Electronics in accounting. *Virginia accountant*, v. 9, Oct. 1955, p. 18-31.

WANTED: solutions to three major technical problems. Hill, Gordon M.**WAR**

See Accountants—In wartime
Accounting—In wartime
Contracts, Government
Emergency facilities
Military procurement
National defense
Records—Air raid protection
Taxation, United States, under subheadings: Excess profits; Excise taxes;
Wartime; Wartime operations; Wartime problems

WAR CONTRACTS

See Contracts, Government

WAR FACILITIES

See Emergency facilities

WARD, A. DUDLEY

American economy—attitudes and opinions. New York, Harper and brothers, c1955. 199p.

WARD, B.

Cost accountant and the trade association. *Cost accountant* (Eng.), v. 34, Jan. 1956, p. 254-63.

WARD, FRED C.

Low cost system of industrial accounting. *Office*, v. 43, June 1956, p. 102, 104, 106.

WARD, PHILIP H., JR.

Accrual accounting in taxation. *University of Illinois law forum*, v. 1955. Spring 1955, p. 163-8.

WARDELL, JOHN W.

Liability for gift and income taxes on assignment of right to future contingent income. *University of Illinois law forum*, v. 1955, Spring 1955, p. 177-81.

WAREHOUSE receipt financing. Peek, Arnold B.**WAREHOUSE RECEIPTS**

Griffin, J. A. Loans secured by field warehouse receipts. *Bulletin of the Robert Morris associates*, v. 37, March 1955, p. 308-13.
Peek, Arnold B. Warehouse receipt financing; the bank-warehouse relationship, San Francisco, Calif., Lawrence warehouse co., c1953, 1954. 110p.

WAREHOUSES

See also Field warehousing
Tobacco warehouses

Accounting

American warehousemen's association. Merchandise division. Public merchandise warehousing—an operations manual; Part V—Keeping the warehouseman's books of account. Chicago, Ill., American warehousemen's association, c1951. 27p.

WAREHOUSES—(Continued)**Cost accounting**

American warehousemen's association. Merchandise division. Public merchandise warehousing—an operations manual; Part VII—Cost accounting for the warehouseman. Chicago, Ill., American warehousemen's association, December 1952. 19p.

Baker, W. C. Cost finding for refrigerated warehousemen. Washington, D.C., National association of refrigerated warehouses, inc., 1954. not paged.

Internal auditing

Institute of internal auditors. Research committee. Merchandise warehouse company. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. VI.)

Inventories

Neumaier, Richard. Inventory control system in a steel warehouse. *Office*, v. 41, May 1955, p. 65-70.

WARMAN, GUY L.

Real estate transfer taxes in Pennsylvania—a critical observation. *University of Pittsburgh law review*, v. 16, Summer 1955, p. 360-76.

WARNER, H. A.

Electronics: boon . . . or bane? *Systems and procedures quarterly*, v. 7, Feb. 1956, p. 3-7.

WARNER, ROBERT S.

Audit practices of California cities. *California certified public accountant*, v. 22, Feb. 1955, p. 12-15.

WARNER, RUSSELL G.

Professional aspects of the practice of engineering. *Mechanical engineering*, v. 78, Jan. 1956, p. 28-30.

WARNER, THEODORE K., JR.

Mahon, James J., Jr., editor. Is Form 2220 defective for computation of tax penalty? (Tax clinic) *Journal of accountancy*, v. 102, Oct. 1956, p. 82.

WARRANTS

See also Stock warrants

WARRANTY

Cooley, Thomas M., II and Weaver, Henry B., Jr. Excise tax refunds on warranty costs. *Taxes—the tax magazine*, v. 33, Sept. 1955, p. 647-58.

WARREN, R. C.

Principles of punch card accounting. *South African accountant*, v. 3, December 1956, p. 168-81.

WARREN, WILLIAM C.

Cohen, Edwin S., and others. Internal revenue code of 1954: corporate distributions, organizations and reorganizations, by Edwin S. Cohen, Jesse G. Silverman, Jr., Stanley S. Surrey, Thomas N. Tarleau, and William C. Warren. *Harvard law review*, v. 68, Jan. 1955, p. 393-432.

1954 Internal revenue code—one year later; a review of provisions affecting corporations. *Tax executive*, v. 8, Jan. 1956, p. 32-56.

WARREN, WILLIAM C., joint author

See Cohen, Edwin S., and others
Dohr, James L., Thompson, George C., and Warren, William C.
Jackson, J. Paul, and others
Kamin, Sherwin, Surrey, Stanley S., and Warren, William C.
Surrey, Stanley S., and Warren, William C.

WASSER, MAX

New York state social welfare department reporting requirements for charitable organizations. *New York certified public accountant*, v. 26, Dec. 1956, p. 709-14.

Tax aspects of exempt organizations. *New York certified public accountant*, v. 25, July 1955, p. 407-10.

WASSER, STEPHEN A.

Accounting and office procedures; a survey and analysis in the chain supermarket field; a thesis in accounting presented to the faculty of the Wharton school of finance and commerce, University of Pennsylvania, in partial fulfillment of the requirements for the degree of Bachelor of science in economics, May, 1955. Schenectady, N.Y., The author, c1955. 64p.

WASSERMAN, PAUL

Information for administrators; a guide to publications and services for management in business and government. Ithaca, N.Y., Cornell university press, c1956. 375p.

WASTE

See also Scrap, waste, etc.

WASTING ASSETS

See Assets—Wasting

WATANABE, SUSUMU

Business accounting and tax accounting. *Kobe economic and business review*, no. 2, 1954, p. 109-17.

WATER CARRIERS

See Ships and shipping

WATERMAN, JOHN M.

Managers' responsibilities as to auditing procedures. *Arthur Young journal*, v. 3, April 1956, p. 1-8.

WATERS, CAROLINDA

"Grandfather" trusts and other trusts taxed to third persons. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 495-503.)

WATERWORKS**Accounting**

Municipal management company. Classification of accounts for municipal authorities (water and sewer). Philadelphia, Pa., Municipal management co. various paging.

National association of railroad and utilities commissioners. Interpretations of uniform systems of accounts for water utilities (including all interpretations issued by the Committee on accounts and statistics). Washington, D.C., National association of railroad and utilities commissioners (no date). not paged.

West Virginia. Public service commission. Uniform system of accounts for water utilities. Charleston, W. Va., Public service commission, 1955. 192p.

Inventories

Stout, Maurice C. Perpetual inventories. *Journal American water works association*, v. 45, April 1953, p. 423-30.

WATSON, JOHN A.

Designing a system for property accounting. *Cost and management (Canada)*, v. 30, Oct. 1956, p. 350-6.

WATT, R. R.

Electronics—the answer to rising office costs. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 112-22.)

WATTS, M. J.

Stock control of a large retail store. *Chartered accountant in Australia*, v. 27, July 1956, p. 12-14.

WATTS, VERNON A.

Centsless accounting. *Retail control*, v. 23, May 1955, p. 19-24.

WATTS, W. G.

President's address to annual meeting (New Zealand society of accountants). *Accountants' journal (N.Z.)*, v. 33, April 1955, p. 294-302.

WAYLAND, J. E., joint author

See Cleland, A. B., Gray, C. A., and Wayland, J. E.

WAYLAND, JAMES F.

- Business climate. (Correspondence) *Journal of accountancy*, v. 102, Sept. 1956, p. 25.
 Eaton is lauded. (Correspondence) *Journal of accountancy*, v. 99, April 1955, p. 28.
 Praise for Pelej. (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

WAYNE, JEAN M., compiler

- Indexing with emphasis on its technique; an annotated bibliography 1939-1954. New York, Special libraries association, c1955. 16p.

WEAPON-SYSTEM

- Rand corporation. Weapon-system cost methodology, by David Novick. Santa Monica, Calif., Rand corp., February 1, 1956. 52p.

WEATHERBY, T.

- Valuation of stock-in-trade. *Cost accountant* (Eng.), v. 34, Aug. 1955, p. 102-6.

WEAVER, G. CARROLL

- Dynamic management control. *Transcript*, v. 13, April 1956, p. 1, 6-8.

WEAVER, HENRY B., JR., joint author

- See Cooley, Thomas M., II and Weaver, Henry B., Jr.

WEAVER, MARION L., joint author

- See Stanley, Alexander O., and Weaver, Marion L.

WEAVER, ORVILLE J.

- Practice of taxation: accountants vs. attorneys. *Cleveland-Marshall law review*, v. 5, Spring 1956, p. 46-60.

WEAVER, ROBERT A., JR.

- Equity financing for the small firm. *Harvard business review*, v. 34, March-April 1956, p. 91-102.

WEAVER, SHELDON R.

- Opportunities for college graduates in the state tax department. *Accounting forum*, v. 26, Dec. 1955, p. 5-7.

WEAVING

- See Textiles

WEBSTER, B. C., JR.

- Control and management of the inventory function—a machine tool manufacturer. (In American management association. *Company approaches to production problems*. c1955. p. 30-51.)

WEBSTER, D. A.

- Comments on Griswold. (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 25.

WEBSTER, GEORGE D.

- Deductibility of lobbying and related expenses. *American bar association journal*, v. 42, Feb. 1956, p. 175-6.
 Federal taxation of business activities by charitable foundations. (In New York university. Institute on federal taxation. *Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955, p. 79-100.)
 Permissible scope of trade association activity—taxwise. *American trade association executives journal*, v. 8, Jan. 1956, p. 45-57.
 Recent developments in the marital deduction. *Journal of the American society of chartered life underwriters*, v. 11, Winter 1956, p. 82-95.
 Unrestricted stock options. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 1071-84.)

WEBSTER, MARSHALL W.

- Motivating plant management planning and control. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 187-97.

WEBSTER, MARTIN H.

- Claim of right doctrine: 1954 version. *Tax law review*, v. 10, March 1955, p. 381-402.

- New revenue code: personal exemptions and deductions. *American bar association journal*, v. 41, March 1955, p. 233-7.

- Transfers to trusts with leasebacks—drafting and other suggestions for the trust and lease agreements. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 319-58.)

WEBSTER, PAUL K.

- Look at the new look in federal taxation. *Journal of accountancy*, v. 100, Oct. 1955, p. 43-9.

WEGER, J. R.

- Are vacation costs deductible? *American gas association monthly*, v. 38, June 1956, p. 19, 52.

WEHN, WILBERT C.

- Fagerberg, Dixon, Jr., editor. Acrobatics of trial balancing: a sequel. (Practitioners forum) *Journal of accountancy*, v. 101, May 1956, p. 76.

- Fagerberg, Dixon, Jr., editor. Taking off trial balances the new-fashioned way. (Practitioners forum) *Journal of accountancy*, v. 101, March 1956, p. 77.

WEIGLE, L. J.

- Automation. *Woman C.P.A.*, v. 18, Aug. 1956, p. 5-8.

WEIL, CARL

- Taxation of income from foreign sources subject to blocked currency restrictions. *New York certified public accountant*, v. 26, Oct. 1956, p. 593-4.

WEIMER, ARTHUR M., AND MILLER, HERMANN C.

- Attraction and selection of accounting teachers. *Accounting review*, v. 31, July 1956, p. 407-10.

WEINBERG, A. A.

- Current issues affecting municipal finance administration. *Municipal finance*, v. 28, Aug. 1955, p. 3-9.

WEINER, JULIAN S. H.

- Cutting the year-end work. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 143-53.)

WEINGARTEN, MAX

- Gift and estate tax consequences of widow's election in community property states. *American bar association journal*, v. 42, Dec. 1956, p. 1163-4.
 Installment obligations in a Kimbell-Diamond type liquidation. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 532-5.

WEINREBE, SAMUEL S.

- April 15th: two laments (discussion of extended filing date). (Correspondence) *Journal of accountancy*, v. 99, June 1955, p. 28.

WEINSTEIN, JEROME L.

- Administrative provisions and special problems. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 43-4.)

WEINWURM, ERNEST H.

- Depreciation allowances and production costs. *Cost and management* (Canada), v. 29, June 1955, p. 211-24.

WEINWURM, ERNEST H., joint author

- See Langenderfer, Harold Q., and Weinwurm, Ernest H.

WEIS, THOMAS J.

- Cooperation with the client's personnel. *Arthur Young journal*, v. 2, April 1955, p. 28-30.

WEISBARD, GEORGE L.

- Basis, collapsible corporations, filing procedures are new in section 333, 334 regulations. *Journal of taxation*, v. 4, May 1956, p. 276-7.

WEISS, CHARLES B.

- Uniform accounting system: designed specifically to furnish a more efficient, less time consuming control for the travel agent's financial operations. (Reprinted from *ASTA Travel news*) not paged.

- WEISS, ROBERT L.**
Canadian nonresident-owned investment corporations. *Taxes—the tax magazine*, v. 33, Aug. 1955, p. 579-83.
- WEISS, ROBERT M.**
Tax problems of the serviceman. *Taxes—the tax magazine*, v. 34, April 1956, p. 277-81.
- WEISS, TOBIAS**
Corporate contingent income: a case of tax planning. *Tax law review*, v. 12, Nov. 1956, p. 73-84.
Tax result of repurchase of employee's stock made uncertain by National clothing case. *Journal of taxation*, v. 3, Aug. 1955, p. 89-92.
- WEITHORN, STANLEY**
Loss corporations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956, p. 309-29.)
Subdivisions of real estate—"dealer" v. "investor" problem. *Tax law review*, v. 11, Jan. 1956, p. 157-73.
- WELCH, FRANCIS X.,** editor and compiler
Conduct of the utility rate case. Washington, D.C., Public utilities reports, inc., 1955. 383p.
- WELCH, RONALD B.**
Refinements in the capitalization-of-earnings approach to value of public utility properties. (In National tax association. *Proceedings* . . . 1955. p. 99-109.)
- WELCH, RONALD B.,** editor
National tax association. *Proceedings of the forty-seventh annual conference on taxation held at Bretton Woods, New Hampshire, September 26-30, 1954*, edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1955. 474p.
National tax association. *Proceedings of the forty-eighth annual conference on taxation held at Detroit, Mich., October 18-21, 1955*; edited by Ronald B. Welch. Sacramento, Calif., National tax association, 1956. 634p.
- WELCH, W. EVERT**
Case of simple linear programming; practical solutions in order placement for minimum inventory. *Management methods*, v. 10, April 1956, p. 36-7.
Tested scientific inventory control. Greenwich, Conn., Management publishing corp., c1956. 158p.
- WELD, C. M.**
What's the 5-year trend in management salaries? *American business*, v. 26, Jan. 1956, p. 9-11.
- WELFARE AGENCIES**
See Charities
Community chests
Institutions
Social service agencies
Welfare departments
- WELFARE** and pension plans investigation. United States, Senate.
- WELFARE FUNDS**
See Funds—Welfare
Social security
Trade unions
- WELLEN, C. W.**
Recent developments in the taxation of oil and gas interests—recent decisions and rulings. (In Southwestern legal foundation. *Proceedings of the sixth annual institute on oil and gas law and taxation* . . . 1955. p. 479-504.)
- WELLEN, C. W., AND LIPSCOMB, OWEN**
Some problems of depreciation. *Texas law review*, v. 33, June 1955, p. 886-913.
- WELLINGTON, C. OLIVER**
No unanimity on 33. (Correspondence) *Journal of accountancy*, v. 100, Aug. 1955, p. 23. (With Mr. Herrick's reply)
Product costing up-to-date. *N.A.C.A. bulletin*, v. 36, section 3, July 1953, p. 1603-20. (1953 conference proceedings)
- WELLINGTON, ROGER**
Development of management services. *Journal of accountancy*, v. 101, June 1956, p. 57-9.
Direct costing and its implications in financial reporting. *Canadian chartered accountant*, v. 66, May 1955, p. 277-88.
How to develop advisory services for your clients. *New York certified public accountant*, v. 26, Jan. 1956, p. 18-19.
Some aspects of performance of management services by C.P.A.'s. *Virginia accountant*, v. 8, Jan. 1955, p. 19-29.
- WELLS, B. F., JR.**
Declining balance depreciation. *National public accountant*, v. 5, Aug. 1955, p. 3-6; Sept. 1955, p. 10-14.
- WELLS, P. B.**
Machine accounting and the practising accountant. *Chartered accountant in Australia*, v. 27, Aug. 1956, p. 68-79.
- WELLS, PAUL**
General equilibrium analysis of excise taxes. *American economic review*, v. 45, June 1955, p. 345-59.
- WELSCH, GLENN A.**
Management services by the certified public accountant. *Texas certified public accountant*, v. 28, Nov. 1956, p. 1, 4-7; Dec. 1956, p. 10-12.
- WELSCH, GODFREY W.**
Current tax status of oil payments. *Tax executive*, v. 8, April 1956, p. 41-56.
Current tax status of oil payments as they operate under 1954 code. (In Texas society of certified public accountants. *New tax law in action*. c1956. p. 210-22.)
- WELSCH, GODFREY W.,** editor
New developments in taxation of oil and gas; a department. See issues of *Journal of taxation*, beginning with January 1955.
- WELSFORD, WILLIAM D.**
Installing a profit sharing plan in your company. *Cost and management (Canada)*, v. 30, April 1956, p. 151-7.
- WELTMER, W. KEITH**
Problems of the small state society. Lawrence, Kans., University of Kansas, October 1954. 13 mimeo. pages.
- WENDEL, J. W.**
Tennessee gas transmission company machine accounting procedure for station addition projects. (In Edison electric institute and American gas association. *Proceedings, National conference of electric and gas utility accountants* . . . 1952. p. 526-79.)
- WENDER, IRA T.**
Tax incentives and foreign investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 756-9.)
Taxation of foreign trade and investment. (In United States. Joint committee on the economic report. *Federal tax policy for economic growth and stability*. 1955. p. 713-25.)
- WENDER, IRA T.,** joint author
See Barlow, E. R., and Wender, Ira T.
Rudlick, Harry J., and Wender, Ira T.
- WERNER, BERNARD**
Stockholder withdrawals—loans or dividends? *Tax law review*, v. 10, May 1955, p. 569-79.
- WERNER, HELMUT O.**
How to get deductions for bad debts. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 521-36.)

WERNTZ, WILLIAM W.

Dilemmas in today's reporting. *Journal of accountancy*, v. 100, Nov. 1955, p. 44-50.
 Influence of administrative agencies on accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 99-118.)
 Intangibles in business combinations. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 13 typewritten pages.

WESSEL, ROBERT H.

Cincinnati's income tax—an emergency financing device. *National tax journal*, v. 9, March 1956, p. 84-90.

WEST GERMANY

Mann, Everett J. Accounting in West Germany. *Journal of accountancy*, v. 102, Sept. 1956, p. 57-62.

WEST VIRGINIA. PUBLIC SERVICE COMMISSION

Uniform system of accounts for water utilities. Charleston, West Virginia, Public service commission, 1955. 192p.

WESTERN EUROPE

See also France
 Italy
 Netherlands
 Norway
 Sweden

Mann, Everett J. Management and industrial accounting in Western Europe. *Accounting review*, v. 31, April 1956, p. 244-52.

WESTERN HEMISPHERE TRADE CORPORATIONS

Dean, Stephen T. Western hemisphere corporations. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 147-58.)
 Garner, Richard H. Tax aspects of doing business outside the United States. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 1375-1406.)
 Sugarman, Norman A. Current issues in taxation of business investment abroad. *Ohio state law journal*, v. 17, Summer 1956, p. 277-89.

WESTERN RESERVE UNIVERSITY. BUREAU OF BUSINESS RESEARCH

Small loan laws, by Wallace P. Mors. Cleveland, Ohio, Western reserve university, c1955. 32p.

WESTERN WINE AND LIQUOR COMPANY

Holzman, Donald J. Tie-in purchases—buyer's loss on resale. *Taxes—the tax magazine*, v. 34, June 1956, p. 411-18.

WESTING, J. H., FINE, I. V., and others

Industrial purchasing; buying for industry and budgetary institutions. New York, John Wiley and sons, inc., c1955. 421p.

WESTON, FRANK T.

Financial statements required in SEC filings. *Arthur Young journal*, v. 3, July 1955, p. 25-38.

WESTPHAL, WILLIAM H.

How and why to take and value inventories. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 285-302.)

WETNIGHT, ROBERT B.

Some aspects of control for the foreman. *Cost and management (Canada)*, v. 29, Dec. 1955, p. 413-28.

WETTERHALL, R. C.

How to avoid penalties in estimating taxes. *Journal of accountancy*, v. 101, April 1956, p. 34-40.

WEYERHAEUSER, J. P., JR.

Trees in your life. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 10 typewritten pages.

WEYHER, HARRY F., AND BOLTON, RUSSELL K., JR.

Collapsible corporations as affected by the 1954 code—inventory and unrealized receivables. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 657-76.)
 Loss of charitable status because of prohibited transactions and unreasonable accumulations. (In New York university. *Institute on federal taxation. Proceedings of the second biennial conference on Problems of the charitable foundation*, May 1955. p. 55-70.)

WEYHER, HARRY F., AND SEAMAN, DAVID P.

Accounting principles. *New York university law review*, v. 30, Feb. 1955, p. 321-8.

WHAM, BENJAMIN

Specialization in the law: the public need must be better served. *American bar association journal*, v. 42, Jan. 1956, p. 39-41.

WHAT about the guaranteed annual wage? Prentice, Sartell, Jr.**WHAT constitutes doing business in Guam? Corporation journal**, v. 21, April-May 1956, p. 203-4.**WHAT did Mr. Agran do? Eaton, Marquis G.****WHAT do analysts look for in company reports? a symposium. Public utilities fortnightly**, v. 55, May 26, 1955, p. 595-606.**WHAT does a full-time executive really do? Heintzelman, F. Willard.****WHAT is a controller? Cochran, Edward B.****WHAT is a prospectus? Accountancy (Eng.)**, v. 67, July 1956, p. 275-7.**WHAT is a "safe" advertising budget? National real estate and building journal**, v. 57, March 1956, p. 27.**WHAT is an accountant? Eaton, Marquis.****WHAT is book value? Stans, Maurice H., and Goe-dert, John P.****WHAT is the section in the revenue code of 1954. Callaghan and company.****WHAT law governs transferee liability for federal income tax? Stanford law review**, v. 8, March 1956, p. 261-72.**WHAT makes a properly trained accountant? (Editorial) Journal of accountancy**, v. 99, Feb. 1955, p. 31-2.**WHAT should accountants, as accountants, do about changing money values; a symposium. Chartered accountant in Australia**, v. 25, Feb. 1955, p. 427-55.**WHAT to consider in making corporate gifts to educational institutions. Prentice-Hall, inc.****WHAT TO READ; a department, edited by Arthur M. Cannon, Jr.**

See issues of *Journal of accountancy*, beginning with v. 99, Jan. 1955.
 Books of the year in accounting. *Journal of accountancy*, v. 101, Jan. 1956, p. 84-8.
 Polasky, Alan N. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.
 Stans, Maurice H. Applause for "What to read." (Correspondence) *Journal of accountancy*, v. 99, Feb. 1955, p. 25.

WHAT TO READ; a department, edited by Arthur M. Cannon, Jr. and Lauren Walker

See issues of *Journal of accountancy*, beginning with v. 101, Feb. 1956.

WHEATCROFT, G. S. A.

Some impressions of taxation in the U.S.S.R. *British tax review*, v. 1, Dec. 1956, p. 223-6.

WHEELER, HENRY LAMONT, JR., joint author
See Mannheimer, Albert, Wheeler, Henry Lamont, Jr., and Friedman, Joel Irving**WHEELER, JOHN T.**

Economics and accounting. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 43-76.)

WHELAN, JOHN W.

Government contractor's remedies: claims and counterclaims. *Virginia law review*, v. 42, April 1956, p. 301-34.

WHEN is money money, when is it a commodity? authorities differ. *Journal of taxation*, v. 5, Oct. 1956, p. 234-9.**WHEN** should your clients use commercial finance companies? Silverman, Herbert R.**WHIPP, G. D.**

Practising accountants' time and financial budgets. *Accountant* (Eng.), v. 135, Sept. 22, 1956, p. 276-8.

Practising accountants' work in progress records. *Accountant* (Eng.), v. 135, July 21, 1956, p. 56-8.

WHISKEY

See Distilleries
Liquor

WHISLER, THOMAS L.

What GAW means to management. *Dun's review and modern industry*, v. 65, June 1955, p. 48, 50, 52.

WHISNANT, L. E.

What direct costing does—and does not do—for a structural steel fabricator. *N.A.C.A. bulletin*, v. 37, section 1, May 1956, p. 1127-31.

WHITE, ANNE, joint author

See White, Melvin and White, Anne

WHITE, AUSTEN

Early record of accounting practice—accountancy practised in the Orient twenty-three centuries ago. *Accountant* (Eng.), v. 134, April 21, 1956, p. 426-7.

WHITE, BYRON F., editor

See Esenoff, Carl M., and White, Byron F., editors

WHITE, C. M., AND DYSART, JAMES K.

Leaves from a budget manual for operating personnel. *N.A.C.A. bulletin*, v. 38, section 1, Dec. 1956, p. 526-33.

WHITE, CHARLES G.

Work sampling is procedural trouble-shooting. *N.A.C.A. bulletin*, v. 37, section 1, Oct. 1955, p. 238-45.

WHITE, EDWIN H.

Business insurance; insured business continuation plans for proprietorships, partnerships, and close corporations. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., c1956. 452p.

Importance of insured buy-and-sell agreements. *Banking*, v. 49, July 1956, p. 60-1, 70.

WHITE, HAROLD B.

How to buy and sell real estate. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1170-87.)

WHITE, J. KIERNAN

Opportunities for industrial accountants in assisting management. (In Tulsa, University of, *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 27-32.)

WHITE, JAMES J.

Challenges RMA form. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32-3.

Management control through accounting. *Transcript*, v. 12, July 1955, p. 1, 6-7. *News bulletin* (Massachusetts society of certified public accountants), v. 29, Sept. 1955, p. 2-6.

United States tax credit for foreign taxes. *News bulletin* (Massachusetts society of certified public accountants), v. 30, Dec. 1956, p. 61.

Your career in higher accounting. *Transcript*, v. 13, March 1956, p. 1, 6-7. *News bulletin* (Massachusetts society of certified public accountants), v. 29, May 1956, p. 122-6.

WHITE, JOHN ARCH

Abstracts of dissertations in accounting for 1953 and 1954. *Accounting review*, v. 30, Oct. 1955, p. 673-93. v. 31, Jan. 1956, p. 109-18.

Accounting research. *Accounting review*, v. 30, July 1955, p. 522-32.

Dealing in dollars. (In Louisiana polytechnic institute. *Proceedings fifth annual Louisiana accounting conference* . . . 1952. p. 68-77.)

Lists of research projects in accounting: 1953-1954. *Accounting review*, v. 30, April 1955, p. 307-15.

Looking ahead in accountancy education. (In Ohio state university. College of commerce and administration. *Proceedings* . . . Institute on accounting . . . 1956. p. 46-57.)

Problems in accountancy education (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 7-15.) (In Texas. Agricultural and mechanical college. *Proceedings of the ninth annual accounting conference* . . . 1956. p. 11-14.)

WHITE, JOHN ARCH, joint author

See Wagner, Archibald F., and White, John Arch

WHITE, JOHN ARCH AND BEAN, MARCUS H.

Elementary accounting. ed. 4. Boston, Mass., D. C. Heath co., c1955. 690p.

WHITE, JOHN S.

How we planned for use of electronic equipment. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1343-7.

Internal audit and control of contract construction costs. *Internal auditor*, v. 12, June 1955, p. 59-68.

WHITE, MELVIN AND WHITE, ANNE

Model building approach to forecasting the New York city sales tax. *National tax journal*, v. 8, Dec. 1955, p. 372-8.

WHITE, VICTOR C., AND BRAINERD, ANDREW W.

Percentage depletion of minerals—a costly study in definitions. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 97-106.

WHITE HOUSE CONFERENCE ON EDUCATION

See United States. Committee for the White House conference on education

WHITEHEAD, CHARLES N.

Net operating loss deduction. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 148-60.)

WHITEHEAD, W. R.

Fiddling with shillings and pence. *Australian accountant*, v. 26, Jan. 1956, p. 9-10.

WHITIN, T. M.

Inventory control and price theory. *Management science*, v. 2, Oct. 1955, p. 61-8.

WHITMER, FRANCIS E.

Trust department controls. *Auditgram*, v. 31, July 1955, p. 26-31.

WHITNEY, BERNARD

Accountant's role in operations research. *California certified public accountant*, v. 23, Feb. 1956, p. 13-18. *Journal of machine accounting systems and management*, v. 7, Dec. 1956, p. 12-14, 30.

New concept of accounting. *Hadley service bulletin*, Sept. 1956, p. 1, 3-6.

WHITON, HENRY R.

Survivor curve types. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 219-26.)

WHITSON, G. S.

Management accountancy. *Cost accountant* (Eng.), v. 33, April 1955, p. 384-90.

WHITTED, J. C.

Tax elusiveness of corporate identity. *Taxes—the tax magazine*, v. 34, Sept. 1956, p. 613-18.

WHITTLESEY, WILLIS S., JR.

Corporate distributions and adjustments. (In Connecticut society of certified public accountants. *Tax forum—outline of panel discussions on 1954 revenue act* . . . 1954. p. 45.)

WHITTON, JAMES

Valuations of businesses as going concerns. *Accountants' magazine* (Scot.), v. 59, March 1955, p. 115-32.

WHITWORTH, PETER

Accountants and prospectuses. *Accountant* (Eng.), v. 132, Jan. 29, 1955, p. 111-13.
Settlements and the rule against perpetuities. *Accountant* (Eng.), v. 133, Sept. 17, 1955, p. 326-9.

WHOLE DOLLAR ACCOUNTING

See Cents, Elimination of

WHOLESALE TRADE

Lasser, J. K. How to make profits in wholesaling. (In his *How to run a small business*. ed. 2. 1955. p. 289-302.)

Lewis, Edwin H. Comeback of the wholesaler. *Harvard business review*, v. 33, Nov.-Dec. 1955, p. 115-25.

Lyon, S. Mark, Jr. Wholesale and retail merchandising. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 142-5. (1955 conference proceedings)

Accounting

Neuner, John J. W., and Neuner, Ulrich J. Accounting for wholesalers. (In their *Accounting systems*. ed. 2. 1955. p. 369-71.)

Internal auditing

Institute of internal auditors. Research committee. Wholesale company. (In its *How the smaller business utilizes internal auditing functions*. February 1956. Chap. V.)

Statistics

Foulke, Roy A. Diversification in business activity. New York, Dun and Bradstreet, inc., c1956. 79p.

Foulke, Roy A. Genesis of the 14 important ratios. New York, Dun and Bradstreet, inc., c1955. 83p.

United States, Commerce, Department of. Small business administration. Basic information sources on operating costs and ratios—wholesale trades. Washington, D.C., Department of commerce, August 1955. 7p. (BSB no. 130)

Taxation

Sedgewick, R. M. Wholesale branches—unlicensed and unauthorized. *Canadian tax journal*, v. 3, Nov.-Dec. 1955, p. 402-5.

WICKERSHAM, EDWARD D.

Repercussions of the Ford agreement. *Harvard business review*, v. 34, Jan.-Feb. 1956, p. 61-73.

WICKERSHAM, THOMAS R.

Short term and controlled trusts (the Clifford doctrine codified. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 479-94.)

WIDENING horizons for the accountant. Morison, Thomas L., and Kiely, James J., editors.

WIDMARK, G. NORMAN

Tax considerations under model act—security gifts to minors. *Trusts and estates*, v. 95, Aug. 1956, p. 698-702.

WIENER, ED.

Educational requirements; letters from Ed Wiener, S. Alexander Bell and Daniel Parson. (Correspondence) *Journal of accountancy*, v. 99, May 1955, p. 32.

WIENER, ROBERT A.

Real estate incident to the operation of a business, leasing versus ownership, particular uses. (In New York university. *Institute on federal taxation* (fourteenth annual institute). 1956. p. 195-204.)

WIKOFF, GEORGE B.

Averaging of back pay for federal income tax purposes. (Comments) *Tulane law review*, v. 30, April 1956, p. 496-500.

WILCOX, EDWARD B.

Dissent on tax policy. (Correspondence) *Journal of accountancy*, v. 100, Dec. 1955, p. 24-5.

Ethics: the profession on trial. *Journal of accountancy*, v. 100, Nov. 1955, p. 72-9.

Fluctuating price levels in relation to accounts. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 251-71.)

Frontiers of accounting principles. *Illinois certified public accountant*, v. 17, June 1955, p. 2-12.

WILCOX v. COMMISSIONER

Gelfand, Sidney. "Wilcox" or "Rutkin"—is the fog lifting? *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 109-14.

WILES, DARRELL D.

1954 Internal revenue code: tax problems in connection with divorces. *American bar association journal*, v. 42, June 1956, p. 528-32.

WILEY, WILLIAM J.

What corporate management expects from the certified public accountant. *Pennsylvania CPA spokesman*, v. 26, Oct. 1955, p. 1, 3-6.

WILKINS, THOMAS M.

How to get the maximum deductions for repairs. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 477-86.)

WILL, ROBERT F., compiler

See Reason, Paul L., Foster, Emery M., and Will, Robert F., compilers

WILL education for accountancy improve? Mautz, R. K.

WILLARD, DOROTHY G.

Accountants' responsibilities in preparing income-tax returns. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 136-42.)

WILLCOX, DONALD S.

Valuation of close held business interest. *Trust bulletin*, v. 35, Sept. 1955, p. 36-7, 46.

WILLCOX, FRANK

Aspects of mining rights. *Canadian chartered accountant*, v. 66, March 1955, p. 145-7.

WILLIAMS, BURTON L.

Use of the net worth method of determining income. (In Northeastern university. Institute of taxation. *Third annual federal tax forum*, September 28-29, 1956.)

WILLIAMS, CARLETON

Historical vs. current costs. (Correspondence) *Journal of accountancy*, v. 101, Jan. 1956, p. 22.

WILLIAMS, CECIL B., joint author

See Ball, John and Williams, Cecil B.

WILLIAMS, CHARLES M.

Cumulative voting. *Harvard business review*, v. 33, May-June 1955, p. 108-14.

WILLIAMS, DOUGLAS AND PETERFREUND, STANLEY

Education of employees: a status report—with a proposal for further research. New York, American management association, c1954. 64p. (*Part IV—Management education for itself and its employees*)

WILLIAMS, E. C. R., AND BAILEY, D. J.

Application of data-processing equipment in the office—some internal audit implications. *Accountant* (Eng.), v. 135, Nov. 3, 1956, p. 455-60.

WILLIAMS, HAROLD WORKMAN, compiler

See Edmund, Peggy and Williams, Harold Workman, compilers

WILLIAMS, JOHN E.

How to handle income in respect of a decedent. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 2027-66.)

WILLIAMS, LAURENS

Preparation and promulgation of Treasury department regulations under Internal revenue code of 1954. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 733-60.) *National public accountant*, v. 6, May 1956, p. 4, 6-12. *Tax executive*, v. 8, Jan. 1956, p. 3-22.

WILLIAMS, M. R.

Save time, improve production and build employee morale through proper flow of work in the accounting office. *Newspaper controller*, v. 9, Dec. 1955, p. 4-5.

WILLIAMS, MARY F.

Preparation of the federal income tax return of decedents. *Arthur Young journal*, v. 3, April 1956, p. 23-9.

WILLIAMS, R. C.

Correlation of hospital charges to hospital cost. *Hospital accounting*, v. 10, Feb. 1956, p. 12-13.

WILLIAMS, R. GLYNNE

Rowland, Stanley W. Principles of accounting. ed. 4, rev. by R. Glynne Williams. London, Cassell and co., ltd., 1950. 586p.

WILLIAMS, R. H.

Electronic office. London, Gee and co., ltd., December 1955. 63p.

WILLIAMS, ROBERT I., AND DORIS, LILLIAN, editors

Encyclopedia of accounting systems. vol. 1. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 291p.

WILLIAMS, ROBERT W.

New rules for prepaid income and estimated expenses. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 981-7.)

WILLIAMS, T. J.

Redistribution of selling and administrative expenses. *Controller*, v. 24, Jan. 1956, p. 23, 30.

WILLIAMS, T. K.

Life insurance accounting. *Journal of machine accounting systems and management*, v. 7, Oct. 1956, p. 30-6, 67.

WILLIS, ARTHUR B.

Distributions of partnership property and payments to a retiring or deceased partner. (In Southern California, University of. School of law. *Tax institute* . . . major tax problems of 1955. p. 229-50.)

Drafting partnership agreements; the general lawyer's responsibility for income tax consequences under the Internal revenue code of 1954. *Montana law review*, v. 16, Spring 1955, p. 44-50. *Connecticut bar journal*, v. 29, March 1955, p. 61-6.

Drafting partnership agreements under the 1954 code: provisions applicable in case of death or withdrawal of a partner. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 939-60.)

Ethics. *California certified public accountant*, v. 24, Nov. 1956, p. 18-26.

Income tax problems of the professional partnership; including tax considerations in drafting the law partnership agreement. *Practical lawyer*, v. 2, Nov. 1956, p. 66-77.

WILLIS, ARTHUR B., joint author

See Forster, Richard H., and Willis, Arthur B.

WILLIS, WILLIAM G., AND BOYER, WILLIAM W., JR.

Income tax puzzle in the Pittsburgh area. *Municipal finance*, v. 27, May 1955, p. 140-4.

WILLOUGHBY, K. D.

Brave old army team. (Correspondence) *Journal of accountancy*, v. 100, Sept. 1955, p. 24.

WILLS

Bowe, William J. Common income and estate tax traps in the draftsmanship of wills under the '54 code. *Arkansas law review and bar association journal*, v. 9, Summer 1955, p. 268-78.

Bowron, Harold A., Jr. Use of survivorship clauses in wills. (Notes) *Vanderbilt law review*, v. 8, April 1955, p. 627-34.

Brawerman, Richard S. How to draft a will with the widow's election. (In Southern California, University of. School of law. *Eighth tax institute tax forms and clauses* . . . 1956. p. 359-82.)

Broughall, W. H., and Partridge, B. O. Approach to planning a will. *Canadian chartered accountant*, v. 69, Aug. 1956, p. 133-40.

Brout, Alan and Hoffman, Harold M. Some tax considerations in the drafting of wills. (Condensed from *Insurance law journal*, August 1956) *Monthly digest of tax articles*, v. 7, Oct. 1956, p. 53-7.

Daubenspeck, James C. Some drafting problems relating to wills and trusts under the 1954 revenue act. *Monthly digest of tax articles*, v. 5, April 1955, p. 32-8.

Fingar, Elmer Lee. Joint, mutual and reciprocal wills. *Trusts and estates*, v. 94, Oct. 1955, p. 782-6.

Hill, Harvey. Wills and taxes. *National public accountant and P.A.*, v. 1, Dec. 1956, p. 17-19.

Laikin, George I. How to use tax techniques in the drafting of wills and trusts. (In Lasser, J. K., tax institute, ed. *Estate tax techniques*. 1955. p. 1003-37.)

Prentice-Hall, inc. Estates and wills under the 1954 tax law. New York, Prentice-Hall, inc., c1955. 30p.

Preparation of a will. (In Georgia, University of, and others. *Accounting institute and estate planning institute* . . . 1955, p. 71-91.)

Stephenson, Gilbert Thomas. Wills. (In his *Estates and trusts*. rev. ed. c1955. p. 39-59.)

Stevens, William K. Troublesome will provisions. *Taxes—the tax magazine*, v. 34, Dec. 1956, p. 809-21.

Suggested will provision for sole practitioners. *Virginia accountant*, v. 10, Fall 1956, p. 16.

Wormser, Rene A. Your will and what not to do about it. (In his *Personal estate planning in a changing world*. ed. 8, rev. 1955. p. 39-75.)

WILLSON, JAMES D., joint author

See Heckert, J. Brooks and Willson, James D.

WILLSON, ROBERT H.

Internal audit as an aid to external audit. *New York certified public accountant*, v. 25, Oct. 1955, p. 590-4.

WILNER, PAUL M.

Contributions of Robert H. Montgomery to auditing practice. *Accounting seminar*, v. 10, May 1956, p. 27-30.

WILSON, BENJAMIN A.

Accounting for one's own practice. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 1. p. 54-63.)

WILSON, DENIS A.

Systems for public accounting firms. *Virginia accountant*, v. 8, Jan. 1955, p. 5-12.

WILSON, H. A. R. J.

Benefits in kind. *Accountancy* (Eng.), v. 66, Dec. 1955, p. 461-3.

Income tax principles. ed. 2. London, H.F.L. (publishers) Ltd., 1956. 163p.

Principles of executorship accounts. ed. 2. London, H.F.L. (publishers) Ltd., 1955. 158p.

Ranking, D. F. D., Spicer, E. E., and Pegler, E. E.

Executorship law and accounts, by H. A. R. J. Wilson. ed. 19. Fair Lawn, N.J., Essential books, inc., 1956. 377p.

Taxation of income from property. *Accountancy* (Eng.), v. 66, Oct. 1955, p. 379-83.

WILSON, H. A. R. J., AND PENFOLD, R. D.

Ranking, D. F. D., Spicer, E. E., and Pegler, E. E.

Rights and duties of liquidators, trustees and receivers. ed. 22, by H. A. R. J. Wilson and R. D. Penfold. London, H.F.L. (publishers) Ltd., 1955. 461p.

WILSON, H. A. R. J., AND SOUTH, T. W.

Ranking and Spicer's company law. ed. 10. London, H.F.L. (publishers) Ltd., 1955. 491p.

WILSON, JOHN A.

Events subsequent to the date of financial statements. *Canadian chartered accountant*, v. 66, April 1955, p. 231-5.

Fees. *Canadian chartered accountant*, v. 69, Nov. 1956, p. 439-42.

WILSON, LARRY L.

Mahon, James J., Jr., editor. Informal ruling may affect loss carry-backs and carry-forwards. (Tax clinic) *Journal of accountancy*, v. 99, March 1955, p. 94.

WILSON, LARRY L.

Chattels and certificates in the law of negligence. *Modern law review*, April 1952, p. 160-79.

WILSON, WILLIAM M.

Events subsequent to balance sheet date. *Canadian chartered accountant*, v. 69, July 1956, p. 35-8.

WIMBLE, B. J. S.

Some anomalies in the companies act of interest to accountants. *South African accountant*, v. 3, March 1956, p. 8-16.

WINCOTT, HAROLD E.

Place of the accountant in modern society. *Accountants journal* (Eng.), v. 47, Nov. 1955, p. 312-17.

WINDHAM, HORACE F.

Importance of internal auditing in retailing. *Retail control*, v. 24, March 1956, p. 5-9.

WINDHORST, GEORGE W., JR.

Stock redemptions and constructive ownership problems. *Taxes—the tax magazine*, v. 33, Dec. 1955, p. 917-23. (University of Chicago—8th annual Federal tax conference)

WINE MERCHANTS

See Liquor retailers

Liquor wholesalers

WINGATE, JOHN W., AND SCHALLER, ELMER O.

Techniques of retail merchandising. ed. 2. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 574p.

WINGFIELD, R. M.

Are capital gains being taxed? *Canadian chartered accountant*, v. 66, June 1955, p. 349-59.

WINKELMAN, PETER M., joint author

See Polisher, Edward N., and Winkelman, Peter M.

WINOUS CO. v. HUMPHRYS

See Humphrys v. Winous co.

WINSTEN, IRWIN

Children's dresses (manufacturing). (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 219-50.)

WINTER, SIDNEY G.

Comments on "Attracting and maintaining a supply of effective accounting teachers." *Accounting review*, v. 31, April 1956, p. 223-6.

WINTERS, GLENN R.

Lawyers and accountants. *Journal of the American judicature society*, v. 40, June 1956, p. 15-17.

WINTON, SYDNEY C.

Loss corporations and carry-overs. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 549-55.

Tax dangers for non-grantors of trusts for support of dependents. *Trusts and estates*, v. 94, March 1955, p. 196-8.

Tax traps in stockholders' agreements. *Practical lawyer*, v. 2, March 1956, p. 78-90.

Taxation of nongrantors under trusts for support of their dependents. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 804-14.

WINTON, SYDNEY C., AND HOFFMAN, ARNOLD J.

Case study of stock redemptions under section 302 and 318 of the new code. *Tax law review*, v. 10, March 1955, p. 363-80.

WISCONSIN

Atkinson, Thomas R. Pattern of financial asset ownership—Wisconsin individuals, 1949; a study by the National bureau of economic research, Princeton, N.J., Princeton university press, 1956. 176p.

WISCONSIN. PUBLIC SERVICE COMMISSION

Sum-of-years-digits method depreciation rates—Iowa type life tables. Madison, Wis., Wisconsin public service commission, February 1, 1955. not paged.

WISCONSIN BAR ASSOCIATION

Canons of professional ethics. *Wisconsin bar bulletin*, v. 29, Feb. 1956, p. 32-3, 36-41.

WISCONSIN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

History of Madison chapter, by C. M. Chapman and Mary L. Stevens. Madison, Wis., Wisconsin society of certified public accountants, October 1954. various paging.

WISEMAN, JOHN

Sale of practice. (Address at annual meeting of American institute of accountants, September 23-27, 1956) 32 typewritten pages.

Tax advantages available to banks under the Internal revenue code of 1954. (Talk given before the Northern tri-state conference of National association of bank auditors and comptrollers, Wheeling, West Virginia, November 17, 1955) 23 typewritten pages.

Tax advantages to banks through the use of good accounting principles. (Address before the West Virginia school of banking, Jackson's Mill, West Virginia, October 14, 1954) 19 typewritten pages.

WISHART, ROBERT A.

Growth of pension reserves. *Retail control*, v. 23, April 1955, p. 31-8.

WITHDRAWAL of a partner: distributions not pro rata: an illustration. Journal of taxation, v. 3, Aug. 1955, p. 103-4.**WITNESSES**

See Evidence

WITSCHHEY, ROBERT E.

Accounting theory and the accounting profession. (In Backer, Morton, ed. *Handbook of modern accounting theory*. 1955. p. 1-4.)

Income tax laws. (Correspondence) *Journal of accountancy*, v. 102, Nov. 1956, p. 28.

Some problems of the local practitioner. *New York certified public accountant*, v. 25, May 1955, p. 271-8. *Illinois certified public accountant*, v. 18, Winter 1955-56, p. 23-31.

WITTENSTEIN, ARTHUR

Mahon, James J., Jr., editor. Canadian investment companies offer tax savings for Americans. (Tax clinic) *Journal of accountancy*, v. 99, June 1955, p. 90.

United States income tax aspects of employment of U.S. citizens in foreign countries and Puerto Rico. *L.R.B. & M. journal*, v. 37, April-June 1956, p. 18-27.

WITTMAN, C. WILLIAM, JR.

Aggregation of gas and oil properties. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 91-9.)

WITTNER, H. S.

Architects. (In Williams, Robert I., and Doris, Lillian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 59-85.)

WIXON, RUFUS, editor

Accountants' handbook, edited by Rufus Wixon. ed. 4. New York, Ronald press co., 1956. various paging.

WOELLNER, D. A.

Computer development program. *Journal of machine accounting systems and management*, v. 7, Feb. 1956, p. 4-7, 18.

WOFSEY, ROBERT A.

Operations research—what it is and what it does. *Arthur Young journal*, v. 3, July 1955, p. 12-19.

WOLDER, VICTOR R.

Deduction of reserves for future expenses and deferring of prepaid income. *Taxes—the tax magazine*, v. 34, Aug. 1956, p. 524-8.

Depreciation under new Internal revenue code. *National public accountant*, v. 5, Jan. 1955, p. 23-7.

Reorganizations and the continuity of interest rule. *Tax executive*, v. 7, April 1955, p. 71-84.

WOLF, CHARLES J., AND SUFRIN, SIDNEY C.

Capital formation and foreign investment in underdeveloped areas; an analysis of research needs and program possibilities prepared from a study supported by the Ford foundation. Syracuse, New York, Syracuse university press, 1955. 134p.

WOLF, E. C.

Manual for hospital purchasing and inventory control. Minneapolis, Minn., Burgess publishing co., c1955. 143p.

WOLF, FERDINAND J., editor

Income taxation of trusts and estates; a department. See issues of *Journal of taxation* beginning with January 1955.

WOLF, GEORGE D.

Newsprint controls, including transportation and storage problems. *Institute of newspaper controllers and finance officers bulletin no. 87*, Sept. 1955, p. 5-6.

WOLFE, PAUL V.

Selling an entire business. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1043-69.)

WOLFE, R. N.

How we report to various levels of management; a case study of financial planning and controls in the 3M company, by C. W. Walton, R. L. Poskitt, C. A. Kelley, R. N. Wolfe, and E. H. Anderson. *N.A.C.A. bulletin*, v. 38, section 3, Oct. 1956, p. 307-40. (1956 conference proceedings)

WOLFE, WILLIAM H., JR.

Shortcut worksheet for sum of the years digits depreciation. *Virginia accountant*, v. 8, April 1955, p. 25-8.

WOLFENDEN, JOHN

Specialization within a profession. *Accountant* (Eng.), v. 135, Nov. 10, 1956, p. 488-91.

WOLFMAN, BERNARD

Some of the attribution-of-ownership problems involved in the redemption of stock under the 1954 code. *Taxes—the tax magazine*, v. 33, May 1955, p. 382-7.

WOLFSON v. AVERY

Cumulative voting and classification of directors the Wolfson and Winous cases. *St. John's law review*, v. 30, Dec. 1955, p. 83-93.

WOLITZER, PHILIP

Process cost evaluation; average and first-in, first-out methods. *Accounting seminar*, v. 10, Dec. 1955, p. 7-13.

WOLKIN, PAUL A.

Bookkeeping for the small law office. *Practical lawyer*, v. 1, April 1955, p. 56-80.

WOLKSTEIN, HARRY W.

How to organize and operate a tax-exempt company. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 56-83.)

WOLPERT, SAUL, ROSENKAMPPF, ARTHUR HENRY AND WALLACE, WILLIAM CARROLL

Bookkeeping and accounting principles and practice—introductory course. ed. 6. New York, Prentice-Hall, inc., c1955. 492p.

WOMEN certified public accountants 1956. American woman's society of certified public accountants.

WOMEN IN ACCOUNTANCY

Accountants in reserves. (News report) *Journal of accountancy*, v. 101, March 1956, p. 5.

American woman's society of certified public accountants. Women certified public accountants 1956. Chicago, Ill., American woman's society of certified public accountants. 14p.

New York state society of certified public accountants. Committee on history. First woman C.P.A. *New York certified public accountant*, v. 25, Aug. 1955, p. 476-9.

United States. Labor, Department of. Employment opportunities for women in professional accounting. Washington, D.C., Government printing office, 1955. 40p. (*Women's bureau bulletin no. 258*)

WOMEN'S CLOTHING

See Clothing

WONG, LESLIE G. J.

Financial organization. *Cost and management* (Canada), v. 30, April 1956, p. 129-33.

WOOD, DAVID P., JR.

Some tax aspects of trust drafting. (Condensed from the *Chicago bar record*, December 1955) *Monthly digest of tax articles*, v. 6, March 1956, p. 24-34.

WOOD, HERBERT A.

Keeping your audit program up to date. *Auditgram*, v. 31, Oct. 1955, p. 30-1, 34.

WOOD, J. HARRY

Common trust funds. *Journal of the American society of chartered life underwriters*, v. 9, Fall 1955, p. 364-80.

WOOD, KENNETH S.

Accountant gives workpapers to client; IRS can't subpoena them. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

WOOD, KENNETH S.—(Continued)

Ownership of accountant's working papers (In the Matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters, U.S. Dist. Ct., No. Dist. Calif., So. Div., Misc., No. 421, July 11, 1956). (Official releases) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

Problems in coordinating federal and California income tax returns. (In California society of certified public accountants. *Sixth annual tax accounting conference*, 1955. p. 72-80.)

WOOD, NORMAN W.

Long-term financial planning. *Municipal finance*, v. 29, Aug. 1956, p. 30-3.

WOOD, R. G. W.

Valuation of goodwill, with particular reference to shares in private companies. (Address at an accountancy congress held by the Tasmanian branch of the Institute of chartered accountants in Australia, May 11-13, 1956) 12p. *Chartered accountant in Australia*, v. 26, May 1956, p. 595-604.

WOOD, RICHARD T.

Accountants professional liability insurance. *Weekly underwriter*, v. 175, Sept. 1, 1956, 3p.

Crimes against savings and loan associations. *Society of savings and loan controllers bulletin*, v. 1, Feb. 1956, p. 3-4.

WOOD, RICHARDSON AND KEYSER, VIRGINIA

National planning association. United States business performance abroad—case study of Sears, Roebuck de Mexico, S.A., by Richardson Wood and Virginia Keyser. Washington, D.C., National planning association, May 1953. 68p.

WOOD, WILLIAM B.

Property unit under the 1954 code. (In Tulane university. *1956 Tulane tax institute*. c1956. p. 320-42.)

WOODARD, BRUCE A.

Churches. (In Williams, Robert I., and Doris, Lilian, eds. *Encyclopedia of accounting systems*. v. 1. 1956. p. 251-82.)

WOODFORD, L. E.

Purpose of examinations. *Society of savings and loan controllers*, v. 5, Sept. 1956, p. 1-5.

WOODHEAD, HARRY

Giving budgeting appeal to the foreman. *Controller*, v. 23, July 1955, p. 326-8.

WOODS, CYRIL J.

Underwriting of pension plans. *Canadian chartered accountant*, v. 67, Nov. 1955, p. 405-10.

WOODS, I. R.

Shares of no par value. *South African accountant*, v. 3, March 1956, p. 24-31.

WOODS, J. B. C.

Fagerberg, Dixon, Jr., editor. Critic challenges forum item on common report failures. (Practitioners forum) *Journal of accountancy*, v. 99, March 1955, p. 79-80.

Taxation of extraordinary income. *Taxes—the tax magazine*, v. 33, May 1955, p. 353-69.

WOODWARD, P. D.

Depreciation—the development of an accounting concept. *Accounting review*, v. 31, Jan. 1956, p. 71-6. *Cooperative accountant*, v. 9, Summer 1956, p. 13-18.

WOODWARD, WM. REDIN

Sales of patents and copyrights. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1269-76.)

WOODWORKING

See also Plywood manufacturers

Costs

Noltmeyer, Vincent E. Improving cost estimates for quoting wood product prices. *N.A.C.A. bulletin*, v. 36, section 1, June 1955, p. 1310-19.

WOOL MARKETING ASSOCIATIONS**Accounting**

Hartmann, A. A. Accounting for a cooperative wool marketing association. *Hadley service bulletin*, June 1956, p. 1-8.

WOOLDRIDGE, SYDNEY

Interpretative use of direct sales advertising. *N.A.C.A. bulletin*, v. 36, section 1, Feb. 1955, p. 813-17.

WORK-IN-PROCESS

See Cost and factory accounting—Work-in-process

WORK MEASUREMENT

See Time and motion study

WORK SAMPLING

See Testing and sampling

WORK SHEET

Mackenzie, Donald H. Work sheet. (In his *Fundamentals of accounting*. rev. ed. 1956. p. 262-87.)

WORK SIMPLIFICATION

See also Accountants' office—Work simplification

Geoghegan, R. S. Simplification and classification as a tool of management. (In Controllers institute of America. *Budgeting, forecasting, return on investment and related papers*. c1955. p. 100-8.)

Rix, Roy W. Work simplification. (In Systems and procedures association of America. *Workshop for management*. c1955. p. 128-40.)

Schoeller, V. Donald. Work simplification—a tool of management. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants*. . . April 28-29, 1955. p. 37-42.)

Sexton, W. E. Clerical work simplification program. (In Tulsa, University of. *Accounting papers of the ninth annual conference of accountants*. . . April 28-29, 1955. p. 43-55.)

WORKING CAPITAL

See Capital—Working

WORKING capital thesis challenged, defended, by Leonard Marks, Jr. and P. M. Chiuminatto. *Credit and financial management*, v. 58, Dec. 1956, p. 8-9, 15.

WORKING PAPERS

Accountant gives workpapers to client; IRS can't subpoena them. *Journal of taxation*, v. 5, Dec. 1956, p. 337-9.

American institute of accountants. Committee on state legislation. Ownership of accountants' working papers. New York, American institute of accountants, 1955. 8 mimeo. pages. (*State legislation research study no. 2*) *Journal of accountancy*, v. 101, Jan. 1956, p. 74-6.

Eisner, Frederick M. Outlines on distribution cost accounting and control for cost reduction based on profit analysis, distribution costs, working papers. White Plains, N.Y., The author, c1956. 190p.

Handing over papers on change of accountants. *Accountants' magazine* (Scot.), v. 60, April 1956, p. 199-204.

Holmes, Arthur W. Auditing principles and procedure. ed. 4. Homewood, Ill., Richard D. Irwin, inc., 1956. 808p.

—Illustrative audit papers. ed. 4. 1955. not paged.

Levy, Saul. Audit working papers and legal responsibility. *Journal of accountancy*, v. 101, May 1956, p. 36-9.

Mautz, R. K. Audit work papers. (In his *Fundamentals of auditing*. c1954. p. 63-89.)

WORKING PAPERS—(Continued)

- Oliphant, Walter J. Importance of working papers in relation to C.P.A.'s liability. (Address presented at 1955 annual meeting of the American institute of accountants, October 26, 1955) 4 typewritten pages.
- Ownership of accountant's working papers (In the Matter of the application of J. M. House to enforce obedience to the requirements of a summons served upon Czar Smith Winters U.S. Dist. Ct., No. Dist. Calif., So. Div., Misc. No. 421, July 11, 1956). (Official releases) *Journal of accountancy*, v. 102, Oct. 1956, p. 68-72.
- Journal of taxation*, v. 5, Dec. 1956, p. 337-9.
- Pace, Homer St. Clair and Koestler, Edward J. Indexing work papers, draft of report. (In their *Auditing*, c1955. p. 273-309.)
- Peloubet, Maurice E. Audit working papers. (In Lasser, J. K., tax institute, ed. *Standard handbook for accountants*. 1956. Part 2. p. 33-138.)
- Stettler, Howard F. Auditing principles; objectives, procedures, working papers. Englewood Cliffs, N.J., Prentice-Hall, inc., 1956. 712p.
- Solutions to problems and answers to questions. 1956. 208p.
- Stewart, C. A. Auditing efficiency and working papers. *Price Waterhouse review*, v. 1, Sept. 1956, p. 7-14.

WORKING PARTIES

- Great Britain. Ministry of health. Report of the working party on hospital costing. London, Her majesty's stationery office, 1955. 52p.

- WORKING** with the new tax code. Mahon, James J., Jr., editor.

- WORKING** with the revenue code in 1956. Mahon, James J., Jr., editor.

WORKMEN'S COMPENSATION

- Mushkin, Selma and Booth, Philip. Financing of unemployment, cash sickness and workmen's compensation insurance. *National tax journal*, v. 9, Sept. 1956, p. 203-31.

WORKROOMS**Accounting**

- Bell, Hermon F. Workrooms. (In his *Retail merchandise accounting*. ed. 2. c1956. p. 260-9.)

- WORKSHOP** for management. Systems and procedures association of America.

WORLD CALENDAR

See Calendar

WORMSER, RENE A.

- Changes in tax planning necessitated by the Internal revenue code of 1954—estate and gift tax phases. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955. p. 77-94.)

- Gifts to charity can actually put money in your pocket, if you're rich enough. *Journal of taxation*, v. 4, April 1956, p. 211-12.

- How to use a financial analysis in estate planning: expert accounting services needed. *Journal of taxation*, v. 4, June 1956, p. 338-41.

- Personal estate planning in a changing world. ed. 8, rev. New York, Simon and Schuster, 1955. 284p.

- Preserving the family enterprise for the family. *Practical lawyer*, v. 2, Dec. 1956, p. 44-54.

WREN, HAROLD G.

- Income taxation of corporate distributions under the Internal revenue code of 1954. *California law review*, v. 43, May 1955, p. 268-94.

- New concepts of income under the Internal revenue code of 1954. *Oklahoma law review*, v. 8, Feb. 1955, p. 59-78.

- Taxation of commercial and private annuities under the Internal revenue code of 1954. *Mississippi law journal*, v. 24, March 1955, p. 111-48.

WRIGGINS, JAMES C., joint author

See Gordon, George Byron and Wriggins, James C.

WRIGHT, E. KENNETH

- Professional goodwill: methods of valuation and payment. (In Institute of chartered accountants in England and Wales. *Summer course* 1955. p. 67-108.) *Accountant* (Eng.), v. 133, Sept. 3, 1955, p. 276-83; Sept. 10, 1955, p. 298-307. *Chartered accountant in Australia*, v. 26, Jan. 1956, p. 380-90; Feb. 1956, p. 427-41.

- Progress of taxation reform with particular reference to the taxation of business profits. *Accountant* (Eng.), v. 132, Jan. 1, 1955, p. 10-17.

WRIGHT, F. K.

- Examination of the working capital ratio. *Australian accountant*, v. 26, March 1956, p. 101-7.

- Marginal cost and pricing. *Australian accountant*, v. 26, Aug. 1956, p. 323-30.

- Reducing balance method further considered. *Australian accountant*, v. 25, June 1955, p. 244-6.

- Statistical sampling in accounting and auditing. (In Fitzgerald, Alexander and Keown, K. C., eds. *Australian accountancy progress*. 1955. p. 58-67.)

WRIGHT, FLAVEL A.

- Use of life insurance in estate planning under the Internal revenue code of 1954. *Nebraska law review*, v. 34, March 1955, p. 459-71.

WRIGHT, H. P., joint author

See McLean, J. M., and Wright, H. P.

WRIGHT, HOWARD W., joint author

See Kohler, Eric L., and Wright, Howard W.

WRIGHT, JOHN P.

- Investor looks at the sales finance industry. *Bulletin of the Robert Morris associates*, v. 39, Sept. 1956, p. 8-15.

WRIGHT, L. HART

- Effect of the source of realized benefits upon the Supreme court's concept of taxable receipts. *Stanford law review*, v. 8, March 1956, p. 164-207.

- Michigan title examinations and the 1954 revenue code's new general lien provisions. *Michigan law review*, v. 53, Jan. 1955, p. 393-406.

- Transfers of joint property in contemplation of death. *Michigan law review*, v. 55, Nov. 1956, p. 1-26.

WRIGHT, LOYD

- American bar foundation: annual report of the president. *American bar association journal*, v. 41, Oct. 1955, p. 916-18.

WRIGHT, ROBERT F.

- Income tax planning for individuals. (The) *Arthur Andersen chronicle*, v. 15, Oct. 1955, p. 296-307.

WRIGHT, ROBERT G.

- Electronics challenge to machine accountants. *Journal of machine accounting systems and management*, v. 7, April 1956, p. 4-5, 7.

WRIGHT, W. R.

- Pricing with direct costs. *Controller*, v. 24, March 1956, p. 112-15.

WRITE-DOWN, WRITE-UP, WRITE-OFF

See Mark-down and mark-up (retail pricing)
Valuation—Asset revaluation

WRITE-UPS (ACCOUNTING)

- Goldner, Jack. Write-ups and their place in professional public accounting. *New York certified public accountant*, v. 25, Dec. 1955, p. 703-6. *Illinois certified public accountant*, v. 19, Autumn 1956, p. 53-6.

- Witschey, Robert E. Some problems of the local practitioner. *New York certified public accountant*, v. 25, May 1955, p. 274-5.

WRITTEN REPRESENTATIONS

See Clients' written representations

WYATT, ARTHUR R.

Tradition and accounting. *Accounting review*, v. 31, July 1956, p. 395-400.

WYER, ROLFE

Industrial accounting with the learning curve. *California certified public accountant*, v. 23, Feb. 1956, p. 24-30.

Replacing the myth of fixed and variable costs. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 353-61.

WYLIE, R. M., joint author

See Flook, E. L., Summerson, E. D., and Wylie, R. M.

YACHT CLUBS

See Boat clubs

YAGER, VINCENT

Sources of funds and the methods of financing today in the finance industry. *Bulletin of the Robert Morris associates*, v. 38, April 1956, p. 261-9.

YARN

See also Cotton
Nylon
Rayon
Silk
Textiles
Wool

YARRUM, MADA

Accountant on television. *Accountancy (Eng.)*, v. 66, Aug. 1955, p. 296-7.

YEABSLEY, RICHARD

Accountants' liability to third parties. *Australian accountant*, v. 26, May 1956, p. 213-14.

YEAGER, L. C. J.

Broad authority boards have under their state laws to accomplish uniformity. (In Association of certified public accountant examiners. *Proceedings 1955 annual meeting*, p. 52-4.)

YEAPLE, FRED

Application of electronic tape-processing equipment. *Controller*, v. 23, June 1955, p. 270-5.

YEAR-END AUDITS

See Auditing—Year-end

YEAR-END tax planning for 1957 returns. Commerce clearing house, inc.

YEARY, ELIZABETH

Inventory control. *Hospital accounting*, v. 9, April 1955, p. 10-11.

YEATTS, WILLIAM F.

Ingredient costs of paperboard for folding cartons. *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 509-15.

YOHLIN, HARRY

Employer payments to the widow of a deceased employee. *Taxes—the tax magazine*, v. 34, Feb. 1956, p. 87-96.

Life insurance planning under the new revenue code. *Insurance law journal*, Jan. 1955, p. 7-19. *Taxes—the tax magazine*, v. 33, June 1955, p. 450-61.

YORK, C. E.

Correlated employee benefit program. (In Edison electric institute and American gas association. *Proceedings of National conference of electric and gas utility accountants* . . . 1956. p. 387-96.)

YORSTON, R. KEITH

Control in the corporation. *Australian accountant*, v. 25, June 1955, p. 233-43; July 1955, p. 293-302.

Limited liability companies in Australia; some aspects of control, a study of the development, control, and management of limited liability companies in Australia including an outline of the functions of a board of directors. Sydney, Law book co. of Australasia Pty. Ltd., 1956. 193p.

YOU can make money on the stock market. Mann, Everett J.

YOUNG, ANDREW B.

Deferred pay plans—qualified and non-qualified plans. (In New York university. *Institute on federal taxation (thirteenth annual institute)*. 1955. p. 457-70.)

Problems in organizing and capitalizing new organizations. (In New York university. *Institute on federal taxation (fourteenth annual institute)*. 1956. p. 613-32.)

Working with subchapter C gives us some new rules for capitalization of close corporations. *Journal of taxation*, v. 5, Aug. 1956, p. 66-7.

YOUNG, ANDREW B., AND GALVIN, CHARLES O.

Proposed regulations do not clarify tax status of "exempt organizations." *Journal of taxation*, v. 5, Nov. 1956, p. 298-302.

YOUNG, ARTHUR, AND COMPANY

Canadian income tax; an explanation. New York, Arthur Young and co., January 1955. 17p.

Canadian income tax; an explanation. New York, Arthur Young and company, January 1956. 22p.

Electronics applied to business in the oil industry. New York, Arthur Young and co., December 1955. 53p.

Mayo merges with Arthur Young. (News report) *Journal of accountancy*, v. 100, July 1955, p. 14.

Smith, Paul B. My internship with Arthur Young and company. *Arthur Young journal*, v. 3, April 1956, p. 19-22.

YOUNG, BOBBY J.

Direct costing: accounting's contribution to improved management. *N.A.C.A. bulletin*, v. 38, section 1, Nov. 1956, p. 362-75.

YOUNG, DAVID J.

Challenge to the accountant in industry *Accountants' magazine (Scot.)*, v. 60, Dec. 1956, p. 687-701.

Challenge to the accountant in industry—staffing and tooling up. (In Institute of chartered accountants of Scotland. *Summer school* . . . 1956. p. 68-82.)

Impact of automation on management accounting. *Accountant (Eng.)*, v. 134, June 9, 1956, p. 648-53. *Cost accountant (Eng.)*, v. 35, June 1956, p. 6-12.

YOUNG, GEORGE A.

Individual deferred compensation—catalogue of opportunities in "non-qualified" plans. *Trusts and estates*, v. 95, Aug. 1956, p. 705-6.

Planning and management of charitable foundations—a field for exploration in income and estate tax planning. *Banking*, v. 48, Jan. 1956, p. 58, 111-13. *Trust bulletin*, v. 35, Feb. 1956, p. 36-8.

YOUNG, HARRISON

How to get an accurate physical inventory in the shortest possible time. *Management methods*, v. 9, March 1956, p. 47-8.

YOUNG, J. NELSON

Linde case and inventories of grain and livestock held by a deceased cash basis farmer. *Illinois bar journal*, v. 44, Sept. 1955, p. 44-53.

Linde decision confuses tax treatment of cash-basis decedent's inventory. *Journal of taxation*, v. 4, March 1956, p. 160-4.

Partners and partnerships under the 1954 code. *University of Illinois law forum*, v. 1955, Fall 1955, p. 533-85.

Tax considerations in the sale of a small business. *Taxes—the tax magazine*, v. 33, Nov. 1955, p. 793-803.

YOUNG, McCREADY S.

Accounting procedures to facilitate control of a major construction project. *N.A.C.A. bulletin*, v. 37, section 1, March 1956, p. 841-9.
 Organization and accounting for a major constructive project. (In Louisiana polytechnic institute. *Proceedings eighth annual Louisiana accounting conference* . . . 1955. p. 10-21.)

YOUNG, MILTON

Foreign branches and affiliates: some tax aspects under the Internal revenue code of 1954. (In Tulane university. *Proceedings of the fourth annual Tulane tax institute* 1955, p. 219-29.)
 Salary continuance after death to beneficiary of employee: a quick look at a hypothetical situation. (In Huber, Solomon, associates. *Annual estate planners forum* . . . 1955. p. 42-50.)

YOUNG, MILTON AND PROPP, THEODORE

Citizens living abroad. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1568-77.)
 How aliens are taxed in the United States. (In Lasser, J. K., and Lasser, J. K., tax institute, eds. *Encyclopedia of tax procedures*. 1956. p. 1578-90.)

YOUNGMAN, FRANK

Overall tax planning for the executive. *Tax executive*, v. 9, Oct. 1956, p. 76-95.

YOUR ad dollar and how to spend it. *Super market merchandising*, v. 21, March 1956, p. 50.**YOUR** bank and armed robbery. National association of bank auditors and comptrollers.**YOUR** business records. Lasser, J. K.**YOUR** federal budget. United States. Executive office of the president. Bureau of the budget.**YOUR** federal budget 1956-1957. United States. Executive office of the president. Bureau of the budget.**YOUR** federal income tax for individuals. United States. Internal revenue service.**YOUR** future in business administration. Michigan state university.**YOUR** future is what you make it. National association of manufacturers.**YOUR** income tax. Lasser, J. K.**YOUR** life plans and the armed forces. American council on education.**YOUR** personal insurance guide. Miller, Jerome S.**YOUR** rights as an investor. Kaufman, Stanley L.**ZAFFT, GENE M.**

Discount bonds—ordinary income or capital gain? *Tax law review*, v. 11, Nov. 1955, p. 51-61.
National public accountant, v. 6, March 1956, p. 6-10.

ZAJAC, EDWARD C.

Case in control of maintenance labor costs. *N.A.C.A. bulletin*, v. 36, section 1, July 1955, p. 1468-75.
 Devising a forward-looking tabulating installation. *N.A.C.A. bulletin*, v. 37, section 1, July 1956, p. 1329-35.

ZALINSKI, EDMUND L.

Observations on the development of American life insurance. *Journal of the American society of chartered life underwriters*, v. 10, Winter 1955, p. 63-91.

ZARINI, CHARLES A.

Explanation of certain personal and non-business deductions under internal revenue code of 1954. (In Denver, University of, and others. *Fourth annual University of Denver tax institute* . . . 1954. c1955. p. 59-71.)

ZARKY, HILBERT P.

Problems in constructive receipt and deferral of income. (In New York university. *Institute on federal taxation (thirteenth annual institute)* 1955. p. 53-67.)

ZASTROW, LEONARD E.

Job order industries. *N.A.C.A. bulletin*, v. 37, section 3, Sept. 1955, p. 127-32. (1955 conference proceedings)

ZEBLEY, JOHN H., JR.

Accountant's place in today's economy. (Address before District of Columbia institute of certified public accountants, December 15, 1955) 12 typewritten pages.

C.P.A. looks ahead. (In Tulsa, University of. *Accounting papers of the tenth annual conference of accountants* . . . 1956. p. 51-60.)

Challenges to the accounting profession (Address before the Michigan accounting conference, Ann Arbor, Michigan, October 7, 1955) 15 typewritten pages. *Accounting review*, v. 31, April 1956, p. 173-81.

Current happenings. (Address before Tulsa chapter, Oklahoma society of certified public accountants, Tulsa, April 25, 1956) 13 typewritten pages.

Current matters. (Address before the Philadelphia chapter, American society of women accountants, April 30, 1956) 13 typewritten pages.

Development and responsibilities of the accounting profession. (Address at Kiwanis club meeting, Dallas, Texas, January 24, 1956) 10 typewritten pages.

Growth of the accounting profession. (Address at Beta Alpha Psi accounting fraternity dinner meeting, Philadelphia, Pa., November 17, 1955) 12 typewritten pages.

Looking ahead. (Address at annual meeting of Society of Louisiana certified public accountants, Baton Rouge, La., May 18, 1956) 9 typewritten pages.

Machines and men in accounting operations. *Office*, v. 43, Jan. 1956, p. 75-6.

Professional aspects of public accounting. (Address before Maryland society of certified public accountants, March 6, 1956) 14 typewritten pages.

Professional responsibilities of the CPA. (Fall conference of Robert Morris associates, Dallas, Texas, November 14, 1955) 13 typewritten pages. *Bulletin of the Robert Morris associates*, v. 38, Dec. 1955, p. 112-21.

Responsibilities of the accounting profession. (In Ohio state university. College of commerce and administration. *Proceedings . . . Institute on accounting* . . . 1956. p. 12-21.) *Ohio certified public accountant*, v. 15, Summer 1956, p. 101-8.

Responsibilities of the CPA in today's economy. (Address at Joint meeting of Dallas and Fort Worth chapters of Texas society of certified public accountants, January 24, 1956) 12 typewritten pages.

Some professional challenges of 1956. (Address at chapters of Louisiana society of CPAs and Texas society of CPAs, January 1956) 16 typewritten pages.

ZERO

Hopkins, Roy. Coming of zero; most epoch-making invention since the wheel. *Accountant* (Eng.), v. 135, Dec. 29, 1956, p. 676-7.

ZICKERT, E. A.

Unit invoice accounting. *Office executive*, v. 30, Aug. 1955, p. 20-1.

ZIEHA, EUGENE L.

Accounting for investments in jointly-owned associated companies. *New York certified public accountant*, v. 26, Dec. 1956, p. 703-8.

ZIMMERMAN, JOSEPH F.

Administration cost of the Syracuse sales tax. *National tax journal*, v. 8, June 1955, p. 226-7.
 Municipal sales tax need not be objectionable. *Municipal finance*, v. 28, Feb. 1956, p. 114-17.

ZIMMERMAN, M. M.

Super market; a revolution in distribution. New York, McGraw-Hill book co., inc., 1955. 340p.

ZIMMERMAN, RICHARD G., joint author

See Schwartz, Nathaniel and Zimmerman, Richard G.

ZIPPERSTEIN, EDWARD

Fagerberg, Dixon, Jr., editor. Reduced fees for charitable groups; a contrary stand. (Practitioners forum) *Journal of accountancy*, v. 100, Sept. 1955, p. 95-6.

ZISCHKE, JAMES B.

Life insurance and annuities in profit sharing trusts. *Trusts and estates*, v. 95, Dec. 1956, p. 1088-90, 1158-9.

ZLATKOVICH, C. T.

Engaging independent public accountants. (In Texas, University of. Institute of public affairs. *Proceedings of the first governmental accounting and finance institute*, May 1955, p. 87-98.)

ZOE, SISTER

Service requisitions and patients' charge tickets. *Hospital accounting*, v. 9, Dec. 1955, p. 9-10.

ZUKOSKI, CHARLES F., JR.

Redesign for common trust funds; changes in law and regulations urged to extend their use. *Trusts and estates*, v. 95, Sept. 1956, p. 782-8.

ZULUETA, J. S.

Problems of the tax practitioner. *Accountants' journal* (P.I.), v. 6, March 1956, p. 11-15.

Suggestions for the improvement of accountancy education in the Philippines. *Accountants' journal* (P.I.), v. 6, June 1956, p. 86-92.

ZUMHAGEN, VERNON E.

What makes a good accountant? *N.A.C.A. bulletin*, v. 37, section 1, Dec. 1955, p. 543-4.

PUBLISHERS DIRECTORY

Accountancy, Incorporated Accountants' Hall, Victoria Embankment, London, W.C. 2, England.
 Accountant, 4 Drapers' Gardens, Throgmorton Ave., London, E.C. 2, England.
 Accountants and secretaries' educational journal, Accountants and secretaries' educational society, inc., Box 39A, G.P.O., Brisbane, Australia.
 Accountants' digest, 13 Bay View St., Burlington, Vt.
 Accountants' journal, 22 Bedford Square, London, W.C. 1, England.
 Accountants' journal, P. O. Box 5039, Wellington, New Zealand.
 Accountants' journal, 304 Burke Bldg., Escolta-David Sts., Manila, P. I.
 Accountants' magazine, 27 Queen St., Edinburgh 2, Scotland.
 Accounting corporation of America, 1929 First Ave., San Diego 1, Calif.
 Accounting forum, Accounting society, Bernard M. Baruch school of business and public administration, 17 Lexington Ave., New York 10, N.Y.
 Accounting ledger, New York university, School of commerce, accounts and finance, Washington Square, New York 3, N.Y.
 Accounting research, Cambridge university press, Bentley House, 200 Euston Rd., London, N.W. 1, England; 32 East 57th St., New York 22, N.Y.
 Accounting review, American accounting association, College of commerce and administration, Ohio state university, Columbus 10, Ohio.
 Accounting seminar, Long Island university, 385 Flatbush Ave. Extension, Brooklyn 1, N.Y.
 Accounting systems research institute, 1859 E. 71 St., Chicago 49, Ill.
 Advertising age, 200 E. Illinois St., Chicago 11, Ill.
 Advertising business magazine (formerly Advertising agency and advertising and selling), 48 W. 38 St., New York 18, N.Y.
 Agricultural and mechanical college of Texas, College Station, Texas.
 Ahrens publishing co., inc., 71 Vanderbilt Ave., New York 17, N.Y.; 201 N. Wells St., Chicago 6, Ill.
 Alabama business, University of Alabama, School of commerce and business administration, Bureau of business research, University, Ala.
 Alabama CPA, Alabama society of certified public accountants, 2431 E. 15 St., Tuscaloosa, Ala.
 Allied van lines, inc., 25th and Roosevelt, Broadview, Ill.
 American accounting association, College of commerce and administration, Ohio state university, Columbus 10, Ohio.
 American association for public information, education and research, 1010 Vermont Ave., N.W., Washington 5, D.C.
 American association of blood banks, 3500 Gaston Ave., Dallas, Texas.
 American association of collegiate schools of business, 101 N. Skinker Rd., Station no. 24, St. Louis 25, Mo.
 American association of oilwell drilling contractors, 834 Insuro-medic Bldg., 505 N. Ervay St., Dallas 1, Texas.
 American bankers association, 12 E. 36 St., New York 16, N.Y.
 American bar association, 1155 E. 60 St., Chicago 37, Ill.
 American bar association journal, 1155 E. 60 St., Chicago 37, Ill.
 American bridge, tunnel and turnpike association, inc., quarterly, P. O. Box 748, White Plains, N.Y.
 American builder, Simmons Boardman publishing corp., 30 Church St., New York 7, N.Y.
 American business, Dartnell publications, inc., 4660 Ravenswood Ave., Chicago 40, Ill.
 American business law association bulletin, College of business administration, University of Washington, Seattle 5, Wash.
 American cemetery association, 4501 N. High St., Columbus 14, Ohio.
 American college of apothecaries, 39th and Chestnut, Philadelphia, 4, Pa.
 American college of life underwriters, 3924 Walnut St., Philadelphia 4, Pa.
 American council on education, 1785 Massachusetts Ave., N.W., Washington 6, D.C.
 American dental trade association, 1010 Vermont Ave., N.W., Washington 5, D.C.
 American economic review, American economic association, Northwestern university, Evanston, Ill.
 American federation of labor, A. F. of L. Bldg., Washington 1, D.C.
 American finance conference, inc., 176 W. Adams St., Suite 1250, Chicago 3, Ill.
 American fur breeder, Fur farm publications, inc., 405 E. Superior St., Duluth 2, Minn.
 American gas association monthly, 420 Lexington Ave., New York 17, N.Y.
 American hospital association, 18 E. Division St., Chicago 10, Ill.
 American institute for executive research, Great Barrington, Mass.
 American institute of accountants, 270 Madison Ave., New York 16, N.Y.
 American institute of architects, 1735 New York Ave., N.W., Washington 6, D.C.
 American institute of laundering, Drawer 1187, Joliet, Ill.
 American institute of management, 125 E. 38 St., New York 16, N.Y.
 American institute of wholesale plumbing and heating supply associations, inc., 402 Albee Bldg., Washington 5, D.C.
 American iron and steel institute, 150 E. 42 St., New York 17, N.Y.
 American journal of international law, 1826 Jefferson Pl., N.W., Washington 6, D.C.
 American journal of nursing, 2 Park Ave., New York 16, N.Y.
 American law institute, 133 S. 36 St., Philadelphia 4, Pa.
 American management association, 1515 Broadway, Times Square, New York 36, N.Y.
 American medical association, 535 N. Dearborn St., Chicago 10, Ill.
 American national retail jewelers association, 551 Fifth Ave., New York 17, N.Y.
 American newspaper publishers association, 370 Lexington Ave., New York 17, N.Y.
 American petroleum institute, 50 W. 50 St., New York 20, N.Y.
 American photoengravers association, 166 W. Van Buren St., Chicago 4, Ill.
 American public health association, 1790 Broadway, New York 19, N.Y.
 American research council, 2 East Ave., Larchmont, N.Y.
 American savings and loan institute, 221 N. LaSalle St., Chicago 1, Ill.
 American society of appraisers, 1028 Connecticut Ave., N.W., Washington 6, D.C.

- American society of association executives (formerly American trade association executives), Associations Bldg., 1145 19 St., N.W., Washington 6, D.C.
- American society of association executives journal, Associations Bldg., 1145 19 St., N.W., Washington 6, D.C.
- American society of civil engineers, 33 W. 39 St., New York 18, N.Y.
- American society of international law, 1826 Jefferson Place, N.W., Washington 6, D.C.
- American society of women accountants, D. C. chapter, Tax calendar committee, 8805 Plymouth St., Apt. no. 1, Silver Spring, Md.
- American stock exchange, 86 Trinity Place, New York 6, N.Y.
- American surety co., 100 Broadway, New York 5, N.Y.
- American trade association executives journal. *See* American society of association executives journal.
- American trucking associations, inc., 1424 16 St., Washington 6, D.C.
- American university press, 1901 F St., N.W., Washington 6, D.C.
- American warehousemen's association, 210 Tower Bldg., Washington 5, D.C.
- American woman's society of certified public accountants, 327 S. LaSalle St., Chicago 4, Ill.
- Analysts journal, National federation of financial analysts societies, 444 Madison Ave., New York 22, N.Y.
- Andersen, Arthur, and co., 120 S. LaSalle St., Chicago 3, Ill.
- Annals of the American academy of political and social science, 3937 Chestnut St., Philadelphia 4, Pa.
- Annals of the Hitotsubashi academy, Hitotsubashi university, Kunitachi, Tokyo, Japan.
- Appleton-Century-Crofts, inc., 35 W. 32 St., New York 1, N.Y.
- Applied statistics, Royal statistical society, Oliver and Boyd, Ltd., Tweeddale Court, Edinburgh 1, Scotland.
- Appraisal journal, American institute of real estate appraisers, 36 South Wabash Ave., Chicago 3, Ill.
- Archabbey press, St. Vincent Archabbey, Latrobe, Pa.
- Arizona society of certified public accountants, 642 Security Bldg., Phoenix, Ariz.
- Arkansas law review and bar association journal, School of law, University of Arkansas, Fayetteville, Ark.
- Arthur Andersen chronicle (The), 120 S. LaSalle St., Chicago 3, Ill.
- Arthur Young journal, 165 Broadway, New York 6, N.Y.
- Associated equipment distributors, 30 E. Cedar St., Chicago 11, Ill.
- Association of auditors and controllants, 69-12 Austin St., Forest Hills, N.Y.
- Association of certified and corporate accountants, 22 Bedford Square, London, W.C. 1, England.
- Association of college and university housing officers, University of California, Berkeley, Calif.
- Association of consulting management engineers, 347 Madison Ave., New York 17, N.Y.
- ASTA travel news, American society of travel agents, inc., 501 Fifth Ave., New York 17, N.Y.
- Auditgram, First National Bank Bldg., 38 S. Dearborn St., Chicago 3, Ill.
- Australasian institute of cost accountants, Bank house, 11-19 Bank Place, Melbourne, Australia.
- Australian accountant, Accountants publishing co., Ltd., 37 Queen St., Melbourne, C. 1, Australia.
- Australian chartered accountants research society, Box 3921, G.P.O., Sydney, N.S.W., Australia.
- Australian society of accountants, 37 Queen St., Melbourne, C. 1, Australia.
- Automation consultants, inc., 1450 Broadway, New York 18, N.Y.
- Balance sheet, South-Western publishing co., 5101 Madison Rd., Cincinnati 27, Ohio.
- Bank of Montreal, 119 St. James St., W., Montreal 1, Que., Canada.
- Bankers box co., 720 S. Dearborn St., Chicago 5, Ill.
- Bankers monthly, Rand McNally and co., P. O. Box 7600, Chicago 80, Ill.
- Bankers publishing co., 89 Beach St., Boston 11, Mass.
- Bankers trust co., 16 Wall St., New York 5, N.Y.
- Banking, 12 E. 36 St., New York 16, N.Y.
- Banking law journal, 39 Beach St., Boston 11, Mass.
- Bar bulletin, New York county lawyers association, 14 Vesey St., New York 7, N.Y.
- Bar, Max W., 6363 Wilshire Blvd., Los Angeles 48, Calif.
- Baylor university, School of business, Waco, Texas.
- Bender, Matthew, and co., inc., 235 Orange St., Albany 10, N.Y.; 443 Fourth Ave., New York 16, N.Y.
- Bentley school of accounting and finance, 921 Boylston St., Boston 15, Mass.
- Biscl, George T., co., 710 S. Washington Square, Philadelphia 6, Pa.
- Blatt, Robert M., 91 Glen Ridge, Clayton 5, Mo.
- Board of missions of the Methodist church, Division of national missions, 1701 Arch St., Philadelphia 3, Pa.
- Board of missions of the Methodist church, Division of world missions, 150 Fifth Ave., New York 11, N.Y.
- Bobbs-Merrill co., inc., 730 N. Meridian St., Indianapolis 7, Ind.
- Boston university business review, College of business administration, Boston university, Boston 15, Mass.
- Bowker, R. R., co., 62 W. 45 St., New York 36, N.Y.
- Boys' life, Boy scouts of America, New Brunswick, N.J.
- Braun, C. F., and co., 1000 S. Fremont, Alhambra, Calif.
- Brazilian American survey, Publicacoes internacionais, Ltda., Av. Erasmo Braga, 227, Grupo 213, Rio de Janeiro, Brazil; 522 Fifth Ave., Room 630, New York 36, N.Y.
- British Honduras department of taxation, Belize, British Honduras.
- British institute of management, P.O. Box 483, Management House, 8 Hill St., London, W. 1, England.
- British tax review, Sweet and Maxwell, Ltd., 2-3 Chancery Lane, London, W.C. 2, England. (Agent for U.S. and Canada: Carswell co., Ltd.)
- Broadcasting-televasting, 1735 DeSales St., N.W., Washington 6, D.C.
- Brooklyn law review, Brooklyn law school, 375 Pearl St., Brooklyn 1, N.Y.
- Brown, William C., co., 915 Main St., Dubuque, Iowa.
- Building managers association of Chicago, 38 S. Dearborn St., Chicago 3, Ill.
- Buildings, 427 Sixth Ave. S.E., Cedar Rapids, Iowa.
- Bulletin, Georgia society of certified public accountants, Box 397, Emory university, Ga.
- Bulletin of the business historical society, Business historical society, Soldiers Field, Boston 63, Mass.
- Bulletin of the Robert Morris associates, Philadelphia National Bank Bldg., Philadelphia 7, Pa.
- Bureau of national affairs, inc., 1231 24 St., N.W., Washington 7, D.C.
- Burgess publishing co., 426 S. Sixth St., Minneapolis 15, Minn.
- Burroughs clearing house, Second and Burroughs Aves., Detroit 32, Mich.
- Business history review, Harvard university, Graduate school of business administration, Soldiers Field, Boston 63, Mass.
- Business law review, Thames bank publishing co., Ltd., Henley Hall, Henley, Ipswich, Suffolk, England. (Agent for U.S. and Canada: Carswell co., Ltd.)
- Business machines, International business machines corporation, 590 Madison Ave., New York 22, N.Y.
- Business reports, inc., 2 East Ave., Larchmont, N.Y.
- Business screen, 7064 Sheridan Rd., Chicago 26, Ill.; 489 Fifth Ave., New York 17, N.Y.
- Business topics, Bureau of business research, School of business and public service, Michigan state university, East Lansing, Mich.
- Business week, McGraw-Hill publishing co., 330 W. 42 St., New York 36, N.Y.
- Butterworth and co., Ltd., 8 O'Connell St., Sydney, N.S.W., Australia; 88 Kingsway, London, W.C. 2, England.

- CCH Canadian Ltd., 1200 Lawrence Ave., W., Park Rd. P. O., Toronto 10, Ont., Canada.
 CPA, American institute of accountants, 270 Madison Ave., New York 16, N.Y.
 CPA news, New York state society of certified public accountants, 677 Fifth Ave., New York 22, N.Y.
 CPA news bulletin, Maryland association of certified public accountants, 1508 Fidelity Bldg., Baltimore 1, Md.
 California accountant, Society of California accountants, 903 State St., Santa Barbara, Calif.
 California certified public accountant, 681 Market St., San Francisco 5, Calif.
 California law review, School of law, University of California, Berkeley 4, Calif.
 California society of certified public accountants, 681 Market St., San Francisco 5, Calif.
 Callaghan and co., 6141 N. Cicero Ave., Chicago 30, Ill.
 Callahan and Hollowell, 1420 New York Ave., N.W., Washington 5, D.C.
 Cambridge university press, Bentley House, 200 Euston Rd., London, N.W. 1, England; 32 E. 57 St., New York 22, N.Y.
 Canadian bar review, 88 Metcalfe St., Ottawa, Ont., Canada.
 Canadian chartered accountant, Chartered Accountants Bldg., 69 Bloor St., E., Toronto 5, Ont., Canada.
 Canadian institute of chartered accountants, Chartered Accountants Bldg., 69 Bloor St., E., Toronto 5, Ont., Canada.
 Canadian journal of accountancy, Canadian institute of certified public accountants, CPA Bldg., 228 Bloor St., W., Toronto 5, Ont., Canada.
 Canadian tax foundation, 154 University Ave., Toronto 1, Ont., Canada.
 Canadian tax journal, Canadian tax foundation, 154 University Ave., Toronto 1, Ont., Canada.
 Cape society of accountants and auditors, Sun Bldg., St. George's St., Cape Town, South Africa.
 Capital goods review, Machinery and allied products institute, 1200 18 St., N.W., Washington 6, D.C.
 Career publications, inc. *See* Careers, inc.
 Careers, inc., 15 W. 45 St., New York 36, N.Y.
 Carswell co., Ltd., 145-149 Adelaide St., W., Toronto 1, Ont., Canada.
 Case and comment, Lawyers cooperative publishing co., Rochester 14, N.Y.
 Cassell and co., Ltd., 37-38 St. Andrew's Hill, Queen Victoria St., London, E.C. 4, England.
 Certificate, District of Columbia institute of certified public accountants, 804 Albee Bldg., Washington 5, D.C.
 Certified public accountant, Oklahoma society of certified public accountants, University of Tulsa, Tulsa, Okla.
 Ceylon accountancy journal, Accountancy students association of Ceylon, 99, Rosmead Place, Colombo, Ceylon.
 Chamber of commerce of the United States, 1615 H St., N.W., Washington 6, D.C.
 Channel press, inc., 159 Northern Blvd., Great Neck, N.Y.
 Chartered accountant, Journal of the institute of chartered accountants of India, Mathura Rd., P.O. Box 268, New Delhi 1, India.
 Chartered accountant in Australia, Box 3921, G.P.O., Sydney, N.S.W., Australia.
 Chase Manhattan bank, 18 Pine St., New York 5, N.Y.
 Chicago bar record, Chicago bar association, 29 S. LaSalle St., Chicago, Ill.
 Chicago-Kent law review, Chicago-Kent college of law, 10 N. Franklin St., Chicago 6, Ill.
 Chilton co., Book division, Chestnut and 56 Sts., Philadelphia 39, Pa.
 Christian and missionary alliance, 260 W. 44 St., New York 36, N.Y.
 Christian century, Christian century foundation, 407 S. Dearborn St., Chicago 5, Ill.
 Cigar manufacturers association of America, inc., 350 Fifth Ave., New York 1, N.Y.
 Citizens committee for the Hoover report, 777 14 St., N.W., Washington 5, D.C.; 441 Lexington Ave., New York 17, N.Y.
 Cleveland-Marshall law review, Cleveland-Marshall law school, 1240 Ontario St., Cleveland 13, Ohio.
 Coatings, National paint, varnish and lacquer association, 1500 Rhode Island Ave., N.W., Washington 5, D.C.
 College and university business, 919 N. Michigan Ave., Chicago 11, Ill.
 College of William and Mary, Williamsburg, Va.
 College science publishers, 352 E. College Ave., State College, Pa.
 Collegiate news and views, South-Western publishing co., 5101 Madison Rd., Cincinnati 27, Ohio.
 Columbia bank for cooperatives, Columbia, S.C.
 Columbia law review, Kent Hall, Columbia university school of law, New York 27, N.Y.
 Columbia university press, 2960 Broadway, New York 27, N.Y.
 Commerce and industry association of New York, inc., 99 Church St., New York 7, N.Y.
 Commerce clearing house, inc., 4025 W. Peterson Ave., Chicago 30, Ill.; 522 Fifth Ave., New York 36, N.Y.
 Commercial credit company, Commercial Credit Bldg., Baltimore 2, Md.
 Commercial law journal, 111 W. Monroe St., Chicago 3, Ill.
 Committee for economic development, 444 Madison Ave., New York 22, N.Y.
 Committee on continuing legal education, 133 S. 36 St., Philadelphia 4, Pa.
 Conference board business record, National industrial conference board, 460 Park Ave., New York 22, N.Y.
 Conference of actuaries in public practice, 10 S. LaSalle St., Room 1300, Chicago 3, Ill.
 Congress of chartered accountants of South Africa and Southern Rhodesia, Annan House, 86, Commissioner St., Johannesburg, South Africa.
 Connecticut bar journal, 30 Oak St., Hartford, Conn.
 Connecticut C.P.A., 185 Church St., New Haven 10, Conn.
 Connecticut public expenditure council, 21 Lewis St., Hartford 3, Conn.
 Connecticut society of certified public accountants, 185 Church St., New Haven 10, Conn.
 Connecticut, State of, General assembly, Hartford, Conn.
 Conseil superieur de la comptabilite, 41 Quai Branly, Paris (7e), France.
 Consolidated Edison company of New York, inc., 4 Irving Place, New York 3, N.Y.
 Consolidated reporting co., 303 Fourth Ave., New York 10, N.Y.
 Controller, Controllers institute of America, 2 Park Ave., New York 16, N.Y.
 Controllers' congress, National retail dry goods association, 100 W. 31 St., New York 1, N.Y.
 Controllers institute of America, 2 Park Ave., New York 16, N.Y.
 Controllership foundation, inc., 2 Park Ave., New York 16, N.Y.
 Cooper brothers and co., Mansion House, 14 George St., London, E.C. 4, England.
 Cooperative accountant, Box 4765, Duke Station, Durham, N.C.
 Cornell university, New York state college of agriculture, Ithaca, N.Y.
 Cornell university press, 124 Roberts Place, Cornell Heights, Ithaca, N.Y.
 Coronet, 488 Madison Ave., New York 22, N.Y.
 Corporation journal, Corporation trust co., 120 Broadway, New York 5, N.Y.
 Cost accountant, Institute of cost and works accountants, 63 Portland Place, London, W. 1, England.
 Cost and management, 31 Walnut St., S., Hamilton, Ont., Canada.
 Cost and works accountant, Institute of cost and works accountants, 12, Sudder St., Calcutta 16, India.
 Council for technological advancement, 1200 18 St., N.W., Washington 6, D.C.
 Council of profit sharing industries, 337 W. Madison St., Chicago 6, Ill.
 Counting house publishing co., Thiensville, Wis.
 Credit and financial management, 229 Fourth Ave., New York 3, N.Y.

- Credit executive, 71 W. 23 St., New York 10, N.Y.
 Cuna supply cooperative, Credit union national association, P.O. Box 431, Madison 1, Wis.
 Current business studies, Society of business advisory professions, Gallatin House, 6 Washington Square, N., New York 3, N.Y.
 Current financial relations highlights, Reuter and Bragdon, inc., 1 Gateway Center, Pittsburgh 22, Pa.; 11 W. 42 St., New York 36, N.Y.
- Daniel Press, 3101 Rittenhouse St., N.W., Washington 15, D.C.
 Dartmouth college, Amos Tuck school of business administration, Hanover, N.H.
 Dartnell corporation, 4660 Ravenswood Ave., Chicago 40, Ill.
 Degree day systems, 3930 58 St., Woodside 77, N.Y.
 Delta Sigma Pi, 330 S. Campus Ave., Oxford, Ohio.
 Dickinson law review, Dickinson school of law, Carlisle, Pa.
 Directorate of inspection, Central Revenues Bldg., New Delhi, India.
 Drake law review, Drake university law school, Des Moines, Iowa.
 Dun and Bradstreet, inc., 99 Church St., New York 8, N.Y.
 Dun's review and modern industry, 99 Church St., New York 8, N.Y.
 Dutton, E. P., and co., inc., 300 Fourth Ave., New York 10, N.Y.
- Eaton, T., co., ltd., 190 Yonge St., Toronto 1, Ont., Canada.
 Ebasco services, inc., 2 Rector St., New York 6, N.Y.
 Economic development administration, Banco Popular Bldg., Stop 22, Ave. Ponce de Leon, San Juan, P. R.; 579 Fifth Ave., New York 17, N.Y.
 Economica, London school of economics and political science, Houghton St., Aldwych, London, England.
 Economist, 22 Ryder St., St. James's, London, S.W. 1, England.
 Edison electric institute, 420 Lexington Ave., New York 17, N.Y.
 Edison electric institute bulletin, 420 Lexington Ave., New York 17, N.Y.
 Editor and publisher, 1475 Broadway, Times Tower, Times Square, New York 36, N.Y.
 Eisner, Frederick M., 70 Linda Ave., White Plains, N.Y.
 Engineers council for professional development, 29 W. 39 St., New York 18, N.Y.
 Essential books, inc., 16-00 Pollitt Drive, Fair Lawn, N.J.
 Exporters' digest, Exporters' digest and international trade review, Foreign credit underwriters corp., 253 Broadway, New York 7, N.Y.
- Fact finding committee on state aid for education, 131 Livingston St., Brooklyn 1, N.Y.
 Factory management and maintenance, 330 W. 42 St., New York 36, N.Y.
 Faculty of auditors (ltd.), 3 Cromwell Rd., S. Kensington, London, S.W. 7, England.
 Fairchild publications, inc., 7 E. 12 St., New York 3, N.Y.
 Fallon law book co., 443 Fourth Ave., New York 16, N.Y.
 Fallon publications. *See* Fallon law book co.
 Fawcett publications, inc., 22 W. Putnam Ave., Greenwich, Conn.
 Fearon publishers, 2450 Fillmore St., San Francisco 15, Calif.
 Federal accountant, Federal government accountants association, 1523 L St., N.W., Washington 5, D.C.
 Federal bar journal, 903 16 St., N.W., Washington 1, D.C.
 Federal communications commission, Washington 25, D.C.
 Federal government accountants association, 1523 L St., N.W., Washington 5, D.C.
 Federal register, Superintendent of documents, Government printing office, Washington 25, D.C.
 Fibre box association, 224 S. Michigan Ave., Chicago 4, Ill.
 Fidelity and deposit company of Maryland, Charles and Lexington, Baltimore 1, Md.
 Financial world, 86 Trinity Place, New York 6, N.Y.
 First national bank of Chicago, 38 S. Dearborn St., Chicago, Ill.
 Flat glass jobbers association, 435 N. Michigan Ave., Chicago 11, Ill.
 Ford foundation, 3331 Greenfield Rd., Dearborn, Mich.; 477 Madison Ave., New York 22, N.Y.
 Ford motor company, 3000 Schaefer Rd., Dearborn, Mich.
 Fordham law review, Fordham university school of law, 302 Broadway, New York 7, N.Y.
 Forest farmer, Forest farmers association, 66 11 St., N.E., Atlanta, Ga.
 Fortune, 540 N. Michigan Ave., Chicago 11, Ill.
 Foundation press, inc., 268 Flatbush Ave., Extension, Brooklyn 1, N.Y.
 Funk and Wagnalls co., 153 E. 24 St., New York 10, N.Y.
- Gale research company, 247 Kenworth Rd., Columbus 14, Ohio.
 Garden city books, 575 Madison Ave., New York 22, N.Y.
 Gee and company (publishers) ltd., 27-8 Basinghall St., London, E.C. 2, England.
 General accountant, General accountants association, 1425 Marine Bldg., 355 Burrard St., Vancouver 1, B.C., Canada.
 George Washington law review, George Washington university law school, Washington 6, D.C.
 Georgetown law journal, Georgetown university law center, Washington, D.C.
 Georgia bar journal, Persons Bldg., Macon, Ga.
 Georgia society of certified public accountants, Box 397, Emory University, Ga.
 Gift and decorative accessories association, 212 Fifth Ave., New York 10, N.Y.
 Gilbert, Lewis D. and Gilbert, John J., 1165 Park Ave., New York 28, N.Y.
 Government printing office, Washington 25, D.C.
 Govforms company, 111 Broadway, New York 6, N.Y.
 Greenberg, publisher, 201 E. 57 St., New York 22, N.Y.
 Guenther publishing corp., 86 Trinity Place, New York 6, N.Y.
 Gunzer publications, inc., 14 W. Hawthorne Ave., Valley Stream, N.Y.
- H. F. L. (publishers) ltd., 10 Earham St., Cambridge Circus, London, W.C. 2, England. American distributors:
 Essential books, inc., 16-00 Pollitt Drive, Fair Lawn, N.J.
 Hadley service bulletin *See* Todd Hadley service bulletin.
 Hardware retailer, National retail hardware association, 964 N. Pennsylvania St., Indianapolis 4, Ind.
 Harper and bros., 49 E. 33 St., New York 16, N.Y.
 Harper's magazine, 49 E. 33 St., New York 16, N.Y.
 Harris, Kerr, Forster and co., 18 E. 48 St., New York 17, N.Y.
 Harvard business review, Soldiers Field, Boston 63, Mass.
 Harvard law review, Harvard law review association, Gannett House, Cambridge 38, Mass.
 Harvard university, Graduate school of business administration, Soldiers Field, Boston 63, Mass.
 Harvard university press, Kittredge Hall, 79 Garden St., Cambridge 38, Mass.
 Haskins and Sells, 67 Broad St., New York 4, N.Y.
 Heath, D. C., and company, 285 Columbus Ave., Boston 16, Mass.

- Heating, piping and air conditioning contractors national association. *See* Mechanical contractors association of America, inc.
- Her Majesty's stationery office, Box 569, London, S.E. 1, England. Agent: British information services, 30 Rockefeller Plaza, New York 20, N.Y.
- Here's how. *See* American society of association executives.
- Hialeah race course, inc. Hialeah, Fla.
- Highway research board, 2101 Constitution Ave., Washington 25, D.C.
- Holt, Henry, and co., inc., 383 Madison Ave., New York 17, N.Y.
- Hoosier banker, Indiana bankers association, 810 Union Title Bldg., Indianapolis 4, Ind.
- Horwath and Horwath, 41 E. 42 St., New York 17, N.Y.
- Horwath hotel accountant, Horwath and Horwath, 41 E. 42 St., New York 17, N.Y.
- Hospital accounting, American association of hospital accountants, 2630 E. 75 St., Chicago 49, Ill.
- Hospitals, American hospital association, 18 E. Division St., Chicago 10, Ill.
- Houghton Mifflin company, 2 Park St., Boston 7, Mass.
- Howard law journal, Howard university school of law, Washington 1, D.C.
- Hutchinson's university library, Hutchinson and co. (publishers) Ltd., 178-202 Great Portland St., London, W. 1, England. U.S. and Canadian distributors: Rinehart and co., inc., 232 Madison Ave., New York 16, N.Y.
- Ice cream review, Olsen publishing co., 1445 N. Fifth St., Milwaukee 12, Wis.
- Illinois bar journal, 424 S. Second St., Springfield, Ill.
- Illinois certified public accountant, 208 S. LaSalle St., Chicago 4, Ill.
- Illinois institute of technology, Technology Center, 3330 S. Federal St., Chicago 16, Ill.
- Illinois manufacturers' costs association monthly bulletin, 39 S. LaSalle St., Chicago 3, Ill.
- Illinois society of certified public accountants, 208 S. LaSalle St., Chicago 4, Ill.
- Indian taxation, 3, Thapar House, 124, Janpath, New Delhi, India.
- Indiana certified public accountant, Indiana association of certified public accountants, 502 Merchants Bank Bldg., Indianapolis 4, Ind.
- Indiana law journal, Indiana university school of law, Bloomington, Ind.
- Indiana university, Bloomington, Ind.
- Industrial publications, inc., 5 S. Wabash Ave., Chicago 3, Ill.
- Institute for business planning, inc., 2 W. 13 St., New York 11, N.Y.
- Institute of chartered accountants in Australia, Box 3921, G.P.O., Sydney, N.S.W., Australia.
- Institute of chartered accountants in England and Wales, Moorgate Place, London, E.C. 2, England.
- Institute of chartered accountants of India, P.O. Box 268, Mathura Rd., New Delhi 1, India.
- Institute of chartered accountants of Ontario, 69 Bloor St., E., Toronto 5, Ont., Canada.
- Institute of chartered accountants of Scotland, 27 Queen St., Edinburgh 2, Scotland.
- Institute of cost and works accountants, 63, Portland Place, London, W. 1, England.
- Institute of internal auditors, 120 Wall St., New York 5, N.Y.
- Institute of international education, 1 E. 67 St., New York 21, N.Y.
- Institute of life insurance, 488 Madison Ave., New York 22, N.Y.
- Institute of municipal treasurers and accountants, 1, Buckingham Place, Westminster, London, S.W. 1, England.
- Institute of newspaper controllers and finance officers, 230 W. 41 St., New York 36, N.Y.
- Institute of newspaper controllers and finance officers bulletin. *See* Newspaper controller.
- Institute of real estate management, 22 W. Monroe St., Chicago 3, Ill.
- Institute of scrap iron and steel, inc., 1729 H St., N.W., Washington 6, D.C.
- Instituto politecnico nacional, Apartado postal 7016, Mexico, D.F., Mexico.
- Insurance accountants association, Pearl assurance co., Ltd., 19 Rector St., New York 6, N.Y.
- Insurance accounting and statistical association, Kansas city life insurance co., P.O. Box 139, Kansas City 10, Mo.
- Insurance counsel journal, 150 E. Broad St., Columbus 15, Ohio.
- Insurance law journal, Commerce clearing house, inc., 4025 W. Peterson Ave., Chicago 30, Ill.
- Internal auditor, 120 Wall St., New York 5, N.Y.
- International accountants' journal, Association of international accountants, 17, Dominion St., Moorgate, London, E.C. 2, England.
- International accountants society, inc., 209 W. Jackson Blvd., Chicago 6, Ill.
- International association of blue print and allied industries, 506 S. Wabash Ave., Chicago 5, Ill.
- International business machines corp., 590 Madison Ave., New York 22, N.Y.
- International city managers' association, 1313 E. 60th St., Chicago 37, Ill.
- International fiscal association, 116 Mesdag St., The Hague, Holland; 67 Broad St., Room 2100, New York 4, N.Y.
- International income-tax law journal, P. & O. printing, Nicholson Rd., Delhi, India.
- International management association, 1515 Broadway, New York 36, N.Y.
- International textbook co., 1001 Wyoming Ave., Scranton 9, Pa.
- Intramural law review, New York university school of law, 40 Washington Square, S., New York 3, N.Y.
- Iowa law review, State university of Iowa, College of law, Iowa City, Iowa.
- Irish accountant and secretary, Morris and co., 1 & 2 Rutland Place, Cavendish Row, Dublin, Ireland.
- Irwin, Richard D., inc., 1818 Ridge Rd., Homewood, Ill.
- Jobs, 26 O'Farrell St., San Francisco 8, Calif.; 6 E. 39 St., New York 16, N.Y.
- Johns Hopkins press, Homewood, Baltimore 18, Md.
- Jones, F. Neville, 1300 Hyde St., San Francisco, Calif.
- Journal, Oklahoma bar association, 827 American National Bldg., Oklahoma City 2, Okla.
- Journal of accountancy, 270 Madison Ave., New York 16, N.Y.
- Journal of business, School of business of the University of Chicago, University of Chicago press, 5750 Ellis Ave., Chicago 37, Ill.
- Journal of calendar reform, World calendar association, 630 Fifth Ave., New York 20, N.Y.
- Journal of commerce, 80 Varick St., New York 13, N.Y.
- Journal of finance, American finance association, 5750 Ellis Ave., Chicago 37, Ill.
- Journal of machine accounting systems and management, National machine accountants association, 53 W. Jackson Blvd., Chicago 4, Ill.
- Journal of political economy, University of Chicago press, 5750 Ellis Ave., Chicago 37, Ill.
- Journal of public law, Emory university law school, Emory university, Ga.
- Journal of taxation, 147 E. 50 St., New York 22, N.Y.
- Journal of the American judiciary society, 1155 E. 60 St., Chicago 37, Ill.
- Journal of the American society of chartered life underwriters, 3924 Walnut St., Philadelphia 4, Pa.
- Journal of the American water works association, 2 Park Ave., New York 16, N.Y.
- Journal of the patent office society, 104 Academy Ave., Federalburg, Md.
- Journal of the state bar of California, 2100 Central Tower, San Francisco 3, Calif.
- Judiciary publishing co., 150 Pinecrest Rd., Durham, N.C.

- Kansas City bar journal, Kansas City bar association, 306 Commerce Bldg., Kansas City, Mo.
 Kansas law review. *See* University of Kansas law review.
 Kansas transporter, Kansas motor carriers association, inc., 2900 S. Topeka Blvd., Topeka, Kans.
 Kentucky law journal, University of Kentucky college of law, Lexington, Ky.
 Kentucky retail lumber dealers association, Marion National Bank Bldg., Lebanon, Ky.
 Kentucky society of certified public accountants, 1110-1111 Kentucky Home Life Bldg., Louisville 2, Ky.
 Kentucky state bar journal, Kentucky state bar association, 711 Coppin Bldg., Covington, Ky.
 King's crown press, Columbia university, 2960 Broadway, New York 27, N.Y.
 Kobe economic and business review, Research institute for economics and business administration, Kobe university, Rokko, Kobe, Japan.
- L.R.B. & M. journal, 90 Broad St., New York 4, N.Y.
 Land economics, Sterling Hall, University of Wisconsin, Madison 6, Wis.
 Law and contemporary problems, Duke Station, Durham, N.C.
 Law book company of Australasia pty., ltd., 140 Phillip St., Sydney, S.S.W., Australia. Agent for U.S. and Canada: Carswell co., ltd.
 Lawrence warehouse co., 37 Drumm St., San Francisco 11, Calif.
 Legislative index co., Albany 10, N.Y.
 Life association news, National association of life underwriters, 1800 H St., N.W., Washington 6, D.C.
 Lilly, Eli, & company, 740 S. Alabama St., Indianapolis 6, Ind.
 Little, Brown & company, 34 Beacon St., Boston 6, Mass.
 Louisiana certified public accountant, 1002 Carondelet Bldg., New Orleans 12, La.
 Louisiana law review, Louisiana state university law school, Baton Rouge 3, La.
 Louisiana polytechnic institute, Ruston, La.
- McGraw-Hill book co., inc., 330 W. 42 St., New York 36, N.Y.
 McGraw-Hill co. of Canada, ltd., 253 Spadina Rd., Toronto 4, Ont., Canada.
 Machine accountant, P.O. Box 248, Murray Hill Station, New York 16, N.Y.
 Machinery and allied products institute, 1200 18 St., N.W., Washington 6, D.C.
 Macmillan company, 60 Fifth Ave., New York 11, N.Y.
 Macmillan company of Canada, ltd., Hollinger House, 25 Hollinger Rd., Toronto 13, Ont., Canada.
 Magazine publishers association, inc., 232 Madison Ave., New York 16, N.Y.
 Management audit, American institute of management, 125 E. 38 St., New York 16, N.Y.
 Management directions, inc., 238 N. Canon Drive, Beverly Hills, Calif.
 Management magazines, inc., 22 W. Putnam Ave., Greenwich, Conn.
 Management methods, 22 W. Putnam Ave., Greenwich, Conn.; 141 E. 44 St., New York 17, N.Y.
 Management publishing corp., 22 W. Putnam Ave., Greenwich, Conn.
 Management science, Institute of management sciences, 250 North St., White Plains, N.Y.
 Massachusetts society of certified public accountants, 44 School St., Boston 8, Mass.
 Material handling institute, inc., 1 Gateway Center, Pittsburgh 22, Pa.
 Mechanical contractors association of America, inc. (*formerly* Heating, piping and air conditioning contractors national association), 30 Rockefeller Plaza, Suite 1843, New York 20, N.Y.
 Mechanical engineering, American society of mechanical engineers, 29 W. 39 St., New York 18, N.Y.
 Medical economics, Kinderkamack Rd., Oradell, N.J.
 Mellon national bank and trust co., Mellon Square, Pittsburgh 30, Pa.
 Miami law quarterly, University of Miami school of law, Coral Gables 46, Fla.
 Michigan association of certified public accountants, 2019 Dime Bldg., Detroit 26, Mich.
 Michigan business review, School of business administration, University of Michigan, Ann Arbor, Mich.
 Michigan C. P. A., Michigan association of certified public accountants, 2019 Dime Bldg., Detroit 26, Mich.
 Michigan law review, Michigan law review association, Hutchins Hall, Ann Arbor, Mich.
 Michigan state bar journal, 384 Hollister Bldg., Lansing 8, Mich.
 Michigan state university, East Lansing, Mich.
 Midwestern banker, Bankers publishing co., 757 N. Water St., Milwaukee 2, Wis.; 505 Fifth Ave., Suite 1807, New York 17, N.Y.
 Milk industry foundation, 1145 19 St., N.W., Washington 6, D.C.
 Millard Fillmore college, University of Buffalo, Buffalo, N.Y.
 Miller, Gustave, L. C. Warner Bldg., 13 and E Sts., N.W., Washington 4, D.C.
 Milwaukee bar association gavel, Wells Bldg., Room 825, 324 E. Wisconsin Ave., Milwaukee 2, Wis.
 Minnesota certified public accountant, 214 Wesley Temple Bldg., Minneapolis 3, Minn.
 Minnesota law review, University of Minnesota law school, Minneapolis 14, Minn.
 Minnesota society of certified public accountants, 214 Wesley Temple Bldg., Minneapolis 3, Minn.
 Mississippi certified public accountant, State College, Miss.
 Mississippi law journal, University, Miss.
 Mississippi state board of public accountancy, P.O. Box 65, Jackson 5, Miss.
 Missouri society of certified public accountants, 130 E. McCarty St., Jefferson City, Mo.
 Mobile homes manufacturers association, 20 N. Wacker Drive, Chicago 6, Ill.
 Mobilehome dealers national association, 39 S. LaSalle St., Chicago 3, Ill.
 Modern law review, Stevens and sons, ltd., 119-120 Chancery Lane, London, W.C. 2, England. Agent for U.S. and Canada: Carswell co., ltd.
 Modern office procedures, Industrial publishing corp., 812 Huron Rd., Cleveland 15, Ohio.
 Montana law review, School of law, Montana state university, Missoula, Mont.
 Monthly digest of tax articles, Newkirk associates, inc., P.O. Box 4105, Albany, N.Y.
 Monthly labor review, Government printing office, Washington 25, D.C.
 Moore business forms, inc., 900 Buffalo Ave., Niagara Falls, N.Y.
 Mosby, C. V., company, Medical publishers, 3207 Washington Blvd., St. Louis 3, Mo.; 250 Park Ave., Room 520, New York 17, N.Y.
 Municipal advisory council of Texas, Plymouth Life Bldg., Austin, Texas.
 Municipal finance, 1313 E. 60 St., Chicago 37, Ill.
 Municipal finance officers' association of the United States and Canada, 1313 E. 60 St., Chicago 37, Ill.
 Municipal management co., 3 Penn Center Plaza, Philadelphia 2, Pa.
 Musson book co., ltd., 103-107 Vanderhoof Ave., Toronto 17, Ont., Canada.
- N. A. C. A. bulletin, 505 Park Ave., New York 22, N.Y.
 National apartment owners association, 1200 18 St., N.W., Room 305, Washington 6, D.C.
 National appliance and radio-TV dealers association, 1141 Merchandise Mart, Chicago 54, Ill.
 National association of bank auditors and comptrollers, 38 S. Dearborn St., Chicago 3, Ill.
 National association of building owners and managers, 134 S. LaSalle St., Chicago 3, Ill.
 National association of cost accountants, 505 Park Ave., New York 22, N.Y.
 National association of credit men, 229 Fourth Ave., New York 3, N.Y.

- National association of electrical distributors, 290 Madison Ave., New York 17, N.Y.
 National association of frozen food packers, 1415 K St., N.W., Washington 5, D.C.
 National association of hosiery manufacturers, 468 Fourth Ave., New York 16, N.Y.
 National association of manufacturers, 2 E. 48 St., New York 17, N.Y.
 National association of master plumbers, 1016 20 St., N.W., Washington, D.C.
 National association of railroad and utilities commissioners, 7413 New Post Office Bldg., P.O. Box 684, Washington 4, D.C.
 National association of refrigerated warehouses, inc., 210 Tower Bldg., Washington 5, D.C.
 National association of retail clothiers and furnisiers, 1007 Munsey Bldg., Washington 4, D.C.
 National automatic merchandising association, 7 S. Dearborn St., Chicago 3, Ill.
 National beer wholesalers' association of America, 203 N. Wabash Ave., Chicago 1, Ill.
 National bookkeepers' society, 711 Adolphus Tower, Dallas 1, Texas.
 National bureau of economic research, inc., (book orders) Princeton university press, 41 William St., Princeton, N.J. (orders for occasional and technical papers) 261 Madison Ave., New York 16, N.Y.
 National cash register co., Main and K Sts., Dayton 9, Ohio.
 National consumer finance association, 315 Bowen Bldg., 815 15 St., N.W., Washington 5, D.C.
 National education association, 1201 16 St., N.W., Washington 6, D.C.
 National electrical contractors association, 610 Ring Bldg., 1200 18 St., N.W., Washington 6, D.C.
 National federation of financial analysts societies, 444 Madison Ave., New York 22, N.Y.
 National funeral directors association, 135 W. Wells St., Milwaukee 3, Wis.
 National golf foundation, inc., 407 S. Dearborn St., Chicago 5, Ill.
 National industrial conference board, 460 Park Ave., New York 22, N.Y.
 National institute of drycleaning, inc., 909 Burlington Ave., Silver Spring, Md.
 National knitted outerwear association, 386 Fourth Ave., New York 16, N.Y.
 National live stock tax committee, American national cattlemen's association, 801 E. 17 Ave., Denver 18, Colo.
 National machine accountants association, 108 S. Main St., Paris, Ill.
 National machine accountants association, New York Chapter, P.O. Box 248, Murray Hill Station, New York 16, N.Y.
 National office management association, Willow Grove, Pa.
 National oil jobbers council, 1001 Connecticut Ave., N.W., Washington 6, D.C.
 National paper trade association, inc., 220 E. 42 St., New York 17, N.Y.
 National planning association, 1606 New Hampshire Ave., N.W., Washington 9, D.C.
 National public accountant. *See* National public accountant and P.A.
 National public accountant and P.A. National society of public accountants, 1012 14 St., N.W., Washington 5, D.C.
 National real estate and building journal, Stamats publishing co., 427 Sixth Ave., S.E., Cedar Rapids, Iowa.
 National records management council, inc., 555 Fifth Ave., New York 17, N.Y.
 National retail dry goods association, 100 W. 31 St., New York 1, N.Y.
 National retail farm equipment association, 2340 Hampton Ave., St. Louis 10, Mo.
 National retail furniture association, 666 Lake Shore Drive, Chicago 11, Ill.
 National retail hardware association, 964 N. Pennsylvania St., Indianapolis 4, Ind.
 National shoe manufacturers association, 342 Madison Ave., New York 17, N.Y.
 National society for business budgeting, P.O. Box 1, Covington, Ky.
 National society of professional engineers, 1121 15 St., N.W., Washington 5, D.C.
 National sporting goods association, 716 N. Rush St., Chicago 11, Ill.
 National tax association, P.O. Box 1799, Sacramento 8, Calif.
 National tax journal, National tax association, P.O. Box 1799, Sacramento 8, Calif.
 National underwriter co., 420 E. Fourth St., Cincinnati 2, Ohio; 99 John St., New York 38, N.Y.
 National wholesale druggists association, 60 E. 42 St., New York 17, N.Y.
 Nation's business, Chamber of commerce of the United States, 1615 H St., N.W., Washington 6, D.C.
 Nebraska law review, College of law, University of Nebraska and the Nebraska state bar association, Lincoln 1, Nebr.
 Nederlands instituut van accountants, Herengracht 491, Amsterdam C, Netherlands.
 Netherlands institute of accountants. *See* Nederlands instituut van accountants.
 New York certified public accountant, 677 Fifth Ave., New York 22, N.Y.
 New York chamber of commerce, 65 Liberty St., New York 5, N.Y.
 New York city board of higher education, 695 Park Ave., New York 21, N.Y.
 New York credit and financial management association, 71 W. 23 St., New York 10, N.Y.
 New York law forum, New York law school, 244 William St., New York 38, N.Y.
 New York state bar bulletin, 99 Washington Ave., Albany 10, N.Y.
 New York state insurance department, 61 Broadway, New York 6, N.Y.
 New York state liquor authority, Administration bureau, 270 Broadway, New York 7, N.Y.
 New York state society of certified public accountants, 677 Fifth Ave., New York 22, N.Y.
 New York stock exchange, 11 Wall St., New York 5, N.Y.
 New York times, 229 W. 43 St., New York 36, N.Y.
 New York university, Graduate school of business administration, 90 Trinity Place, New York 6, N.Y.
 New York university law review, Vanderbilt Hall, Washington Square, S., New York 3, N.Y.
 New Yorker, New Yorker magazine, inc., 25 W. 43 St., New York 36, N.Y.
 New Zealand society of accountants, 86 Lambton Quay, Wellington, C, New Zealand.
 News bulletin, Massachusetts society of certified public accountants, 44 School St., Boston 8, Mass.
 Newslette, Philippine institute of accountants, 304 Burke Bldg., Escolta-David Sts., Manila, P.I.
 Newsletter, Arkansas society of certified public accountants, 411 Wallace Bldg., Little Rock, Ark.
 Newsom, Earl and co., 597 Madison Ave., New York 22, N.Y.
 Newspaper controller, Institute of newspaper controllers and finance officers, 230 W. 41 St., New York 36, N.Y.
 Non-ferrous founders society, inc., 192 N. Clark St., Chicago 1, Ill.
 North Carolina association of certified public accountants, P.O. Box 1247, Chapel Hill, N.C.
 North Carolina law review, School of law, University of North Carolina, Chapel Hill, N.C.
 North Dakota law review, North Dakota law review association, Box 8, Grafton, N.D.
 North eastern reporter, West publishing co., 50 W. Kellogg Blvd., St. Paul 2, Minn.
 North western reporter, West publishing co., 50 W. Kellogg Blvd., St. Paul 2, Minn.
 Northeastern university, Institute of taxation, 360 Huntington Ave., Boston 15, Mass.
 Notre Dame lawyer, Notre Dame law school, Box 185, Notre Dame, Ind.
- Oceana publications, 80 Fourth Ave., New York 3, N.Y.
 Office, Office publications co., 232 Madison Ave., New York 16, N.Y.
 Office executive, National office management association, Willow Grove, Pa.
 Office management, Andrew Geyer-McAllister, inc., 212 Fifth Ave., New York 10, N.Y.
 Office management association, 58 Victoria St., London, S.W. 1, England.

Office publications co., 232 Madison Ave., New York 16, N.Y.
 Ohio association of retail lumber dealers, P.O. Box 196, Xenia, Ohio.
 Ohio bar, Ohio state bar association, State House Annex, Columbus 15, Ohio.
 Ohio certified public accountant, 79 E. State St., Columbus 15, Ohio.
 Ohio state law journal, Ohio state university college of law, Columbus 10, Ohio.
 Ohio state university, College of commerce and administration, Columbus 10, Ohio.
 Oil and gas tax quarterly, Matthew Bender and co., inc., Albany 1, N.Y.
 Oklahoma law review, University of Oklahoma press, Norman, Okla.
 Oklahoma society of certified public accountants, 823 S. Detroit St., Suite 312, Tulsa, Okla.
 Olson, Harry E., University of South Dakota, Vermillion, S.D.
 Oregon education, Oregon education association, 1530 S.W. Taylor St., Portland 5, Ore.
 Oregon newspaper publishers association, 5155 University of Oregon, Eugene, Ore.
 Oxford university press, 16-00 Pollitt Drive, Fair Lawn, N.J.; 114 Fifth Ave., New York 11, N.Y.

PA (National society of public accountants). *See* National public accountant and PA.
 Pace and Pace, 296 Broadway, New York 7, N.Y.
 Pace college, 41 Park Row, New York 38, N.Y.
 Pan American union, Division of publications, Washington 6, D.C.
 Peat, Marwick, Mitchell and co., 70 Pine St., New York 5, N.Y.
 Pennsylvania CPA spokesman, 1100 Lewis Tower Bldg., 225 S. 15 St., Philadelphia 2, Pa.
 Pennsylvania institute of certified public accountants, 1100 Lewis Tower Bldg., 225 S. 15 St., Philadelphia 2, Pa.
 Petroleum accountants society, Ohio oil co., 550 S. Flower St., Los Angeles 17, Calif.
 Philippine institute of accountants, 304 Burke Bldg., Escolta-David Sts., Manila, P.I.
 Pitman publishing co., 2 W. 45 St., New York 36, N.Y.
 Port of New York authority, 111 Eighth Ave., New York 11, N.Y.
 Practical lawyer, 133 S. 36 St., Philadelphia 4, Pa.
 Practising law institute, 20 Vesey St., New York 7, N.Y.
 Prentice-Hall, inc., Englewood Cliffs, N.J.; 70 Fifth Ave., New York 11, N.Y.
 Press of Western reserve university, 11133 Bellflower Rd., Cleveland 6, Ohio.
 Price Waterhouse and co., 56 Pine St., New York 5, N.Y.
 Price Waterhouse review, 56 Pine St., New York 5, N.Y.
 Princeton university press, Princeton, N.J.
 Printers' ink, Printers' ink publishing co., inc., 205 E. 42 St., New York 17, N.Y.
 Printers' ink publishing co., inc., 205 E. 42 St., New York 17, N.Y.
 Profit sharing research foundation, 1718 Sherman Ave., Evanston, Ill.
 Prom, Miller publications, inc., 706 Chestnut St., St. Louis 1, Mo.
 Protestant Episcopal church in the diocese of Los Angeles, 615 S. Figueroa St., Los Angeles 17, Calif.
 Prudential insurance company of America, 763 Broad St., Newark 1, N.J.
 Public administration service, 1313 E. 60 St., Chicago 37, Ill.
 Public utilities fortnightly, 332 Pennsylvania Bldg., Washington 4, D.C.
 Public utilities reports, inc., 332 Pennsylvania Bldg., Washington 4, D.C.
 Punched card publishing co., 836 Maccabees Bldg., Detroit 2, Mich.
 Purchasing, Conover-Mast publications, 205 E. 42 St., New York 17, N.Y.

Rand corporation, 1700 Main St., Santa Monica, Calif.
 Record controls, inc., 209 S. LaSalle St., Chicago 4, Ill.
 Record of the association of the bar of the city of New York, 42 W. 44 St., New York 36, N.Y.
 Reference and resource library, Oklahoma agricultural and mechanical college, Stillwater, Okla.
 Reinhold publishing corp., 430 Park Ave., New York 22, N.Y.
 Remington Rand, inc., 315 Fourth Ave., New York 10, N.Y.
 Research institute of America, inc., 589 Fifth Ave., New York 17, N.Y.
 Retail control, National retail dry goods association, 100 W. 31 St., New York 1, N.Y.
 Retailing daily, Fairchild publications, inc., 7 E. 12 St., New York 3, N.Y.
 Reynolds and Reynolds, Systems division, Celina, Ohio.
 Rinehart and co., inc., 232 Madison Ave., New York 16, N.Y.
 Robert Morris associates, Philadelphia National Bank Bldg., Philadelphia 7, Pa.
 Rockey, Charles S., and co., 1315 Walnut St., Philadelphia 7, Pa.
 Rocky mountain law review, University of Colorado school of law, 1200 University Ave., Boulder, Colo.
 Rohde, Thomas J., Irving trust co., 1 Wall St., New York 5, N.Y.
 Ronald press co., 15 E. 26 St., New York 10, N.Y.
 Rudy, Stephen J., 66 Caryl Ave., Yonkers 5, N.Y.
 Russell Sage foundation, 505 Park Ave., New York 22, N.Y.
 Rutgers law review, Rutgers university press, 30 College Ave., New Brunswick, N.J.
 Rutgers university, Research program, Institute of management and labor relations, New Brunswick, N.J.
 Rutgers university press, New Brunswick, N.J.

Sagebrush accountant, Wyoming society of certified public accountants, P.O. Box 393, Cheyenne, Wyo.
 St. John's law review, St. John's university school of law, 96 Schermerhorn St., Brooklyn 1, N.Y.
 Sample case, United commercial travelers of America, 632 N. Park St., Columbus 8, Ohio.
 Savings and loan news, United States savings and loan league, 221 N. LaSalle St., Chicago 1, Ill.
 Secretaries chronicle, Corporation of secretaries, ltd., 28, Fitzroy Square, London, W. 1, England.
 Secretary, Chartered institute of secretaries, 19 Bligh St., Sydney, N.S.W., Australia.
 Secretary of the province, Province of Quebec, Provincial parliament, Quebec City, Que., Canada.
 Shuron optical co., inc., 172 Lyceum St., Geneva, N.Y.
 Simon and Schuster, 136 W. 52 St., New York 19, N.Y.
 Slide fastener association, inc., 60 E. 42 St., New York 17, N.Y.
 Soap and chemical specialties, 254 W. 31 St., New York 1, N.Y.
 Social security bulletin, Department of health, education, and welfare, Social security administration, Washington 25, D.C.
 Society for advancement of management, 74 Fifth Ave., New York 11, N.Y.
 Society of business advisory professions, inc., Gallatin House, 6 Washington Square, N., New York 3, N.Y.
 Society of California accountants, 903 State St., Santa Barbara, Calif.
 Society of incorporated accountants, Incorporated Accountants' Hall, Temple Place, Victoria Embankment, London, W.C. 2, England.
 Society of industrial and cost accountants of Canada, 31 Walnut St., S., Hamilton, Ont., Canada.
 Society of industrial realtors, 1300 Connecticut Ave., N.W., Washington 6, D.C.
 Society of naval architects and marine engineers, 74 Trinity Place, New York 6, N.Y.
 Society of savings and loan controllers, 221 N. LaSalle St., Chicago 1, Ill.
 Society of savings and loan controllers bulletin, 221 N. LaSalle St., Chicago 1, Ill.

- South African accountant, 401-407 Automutual House, DeVilliers St., P.O. Box 10119, Johannesburg, South Africa.
- South Dakota certified public accountant, University of South Dakota, Vermillion, S.D.
- Southern California law review, University of Southern California school of law, University Park, Los Angeles 7, Calif.
- Southern furniture manufacturers association, 209 S. Main St., P.O. Box 951, High Point, N.C.
- South-western publishing co., inc., 634 Broadway, Cincinnati 2, Ohio; 310 Huguenot St., New Rochelle, N.Y.
- Special libraries, 31 E. 10 St., New York 3, N.Y.
- Special libraries association, 31 E. 10 St., New York 3, N.Y.
- Standard register co., 626 Albany St., Dayton 1, Ohio; 250 Park Ave., New York 17, N.Y.
- Stanford law review, Stanford university school of law, Stanford, Calif.
- Stanford university, Graduate school of business, Stanford, Calif.
- State education department, Bureau of publications, Albany, N.Y.
- Steel, Penton publishing co., Penton Bldg., Cleveland 13, Ohio.
- Stevens and sons, ltd., 119-120 Chancery Lane, Fleet St., Strand, London, W.C. 2, England. Agent for U.S. and Canada: Carswell co., ltd.
- Stores, National retail dry goods association, 100 W. 31 St., New York 1, N.Y.
- Summa-summarium, National bookkeepers' society, 711 Adolphus Tower, Dallas 1, Texas.
- Super market institute, 500 N. Dearborn St., Chicago 10, Ill.
- Super market merchandising, 67 W. 44 St., New York 36, N.Y.
- Surety association of America, 60 John St., New York 38, N.Y.
- Survey of current business, Government printing office, Washington 25, D.C.
- Swedish taxpayers association, Skattebetalarnas Forening, Postbox 7087, Stockholm 7, Sweden.
- Syracuse law review, Syracuse university college of law, 400 Montgomery St., Syracuse 2, N.Y.
- Syracuse university press, 920 Irving Ave., Syracuse 10, N.Y.
- Systems, 315 Fourth Ave., New York 10, N.Y.
- Systems and procedures magazine, Systems and procedures association of America, 4463 Penobscot Bldg., Detroit 26, Mich.
- Systems and procedures quarterly. *See* Systems and procedures magazine.
- Tax club press, 233 Broadway, New York 7, N.Y.
- Tax executive, Tax executives institute, inc., 122 E. 42 St., New York 17, N.Y.
- Tax foundation, inc., 30 Rockefeller Plaza, New York 20, N.Y.
- Tax institute, inc., 457 Nassau St., Princeton, N.J.
- Tax law review, New York university school of law, 40 Washington Square, S., New York 3, N.Y.
- Tax memo, Canadian tax foundation, 154 University Ave., Toronto 1, Ont., Canada.
- Tax outlook, Tax foundation, inc., 30 Rockefeller Plaza, New York 20, N.Y.
- Tax policy, Tax institute, inc., 457 Nassau St., Princeton, N.J.
- Tax publishers, 815 Bankers Bldg., Los Angeles 14, Calif.
- Tax review, Tax foundation, inc., 30 Rockefeller Plaza, New York 20, N.Y.
- Taxation publishing co., ltd., 98 Park St., Mayfair, London, W. 1, England.
- Taxes—the tax magazine, 4025 W. Peterson Ave., Chicago 30, Ill.
- Taylor, William E., 480 Fifth St., San Bernardino, Calif.
- Tennessee law review, University of Tennessee college of law, 1505 W. Cumberland Ave., Knoxville, Tenn.
- Territorial board of accountancy, 1160 Bishop St., Honolulu 13, Hawaii.
- Texaco star, Texas company, 135 E. 42 St., New York 17, N.Y.
- Texas bar journal, Colorado at 15 St., Austin 1, Texas.
- Texas certified public accountant, 221 Mercantile Commerce Bldg., Dallas, Texas.
- Texas highway department, Austin, Texas.
- Texas law review, Texas law review, inc., University of Texas school of law, Austin, Texas.
- Texas society of certified public accountants, 221 Mercantile Commerce Bldg., Dallas, Texas.
- Textile bag manufacturers association, 611 Davis St., Evanston, Ill.
- Tingle, W. R., 219 E. Boulevard, Charlotte 3, N.C.
- Todd Hadley service bulletin (formerly Hadley service bulletin), Charles R. Hadley division of the Todd co., inc., 1150 University Ave., Rochester 3, N.Y.; 330 N. Los Angeles St., Los Angeles 12, Calif.
- Tourist court journal, Tourist court journal co., 306 E. Adams Ave., Temple, Texas.
- Traffic quarterly, Eno foundation for highway control, inc., Saugatuck, Conn.
- Transcript, Harris, Kerr, Forster & co., 18 E. 48 St., New York 17, N.Y.
- Transvaal society of accountants, 611-616 Aegis Bldgs., Loveday St., P.O. Box 2995, Johannesburg, South Africa.
- Travel news. *See* ASTA travel news.
- Travelers indemnity co., 700 Main St., Hartford 15, Conn.
- Trust bulletin, American bankers association, Trust division, 12 E. 36 St., New York 16, N.Y.
- Trusts and estates, Fiduciary publishers, inc., 50 E. 42 St., New York 17, N.Y.
- Tulane law review, Tulane law review association, Tulane university station, New Orleans 18, La.
- U. C. L. A. law review, University of California school of law, Los Angeles, Calif.
- U. S. news and world report, United States News Bldg., 24 and N Sts., N.W., Washington 7, D.C. Circulation dept.: 435 Parker Ave., Dayton 1, Ohio.
- Unauthorized practice news, American bar association, 1155 E. 60 St., Chicago 37, Ill.
- United community funds and councils of America, 345 E. 46 St., New York 17, N.Y.
- United hospital fund of New York, 3 E. 54 St., New York 22, N.Y.
- United nations, U.S. sales agent: International documents service, Columbia university press, 2960 Broadway, New York 27, N.Y.
- United States corporation co., 50 Broad St., New York 4, N.Y.
- United States department of commerce, 110 E. 45 St., New York 17, N.Y.
- United States investor, 286 Congress St., Boston 10, Mass.; 60 E. 42 St., New York 17, N.Y.
- United States savings and loan league, 221 N. LaSalle St., Chicago 1, Ill.
- United States wholesale grocers' association, 400 Investment Bldg., Washington 5, D.C.
- University of Alabama, School of commerce and business administration, University, Ala.
- University of Alabama press, Drawer 2877, University, Ala.
- University of Arkansas, Agricultural experiment station, Fayetteville, Ark.
- University of California, Bureau of public administration, 113 Library Bldg., Berkeley 4, Calif.
- University of Chicago press, 5750 Ellis Ave., Chicago 37, Ill.
- University of Cincinnati law review, University of Cincinnati college of law, Cincinnati, Ohio.
- University of Colorado, Boulder, Colo.
- University of Denver, University Park, Denver 10, Colo.
- University of Florida law review, Law Bldg., Room 116, University of Florida college of law, Gainesville, Fla.
- University of Georgia, Athens, Ga.
- University of Houston bookstore, 3801 Cullen Blvd., Houston 4, Texas.

- University of Illinois, Bureau of business management, Commerce Annex, Urbana, Ill.
 University of Illinois, College of commerce and business administration, Urbana, Ill.
 University of Illinois, Division of university extension, Urbana, Ill.
 University of Illinois law forum, University of Illinois college of law, 125 Law Bldg., Urbana, Ill.
 University of Kansas, Lawrence, Kans.
 University of Kansas law review, University of Kansas school of law, Green Hall, Lawrence, Kans.
 University of Michigan, Ann Arbor, Mich.
 University of Michigan press, 311 Maynard St., Ann Arbor, Mich.
 University of North Carolina, Institute of government, Chapel Hill, N.C.
 University of North Carolina, School of business administration, Chapel Hill, N.C.
 University of Pennsylvania law review, University of Pennsylvania law school, 3400 Chestnut St., Philadelphia 4, Pa.
 University of Pennsylvania press, 3436 Walnut St., Philadelphia 4, Pa.
 University of Pittsburgh law review, Cathedral of Learning, Room 1401, Pittsburgh 13, Pa.
 University of Pittsburgh press, Cathedral of Learning, Room 3309, Pittsburgh 13, Pa.
 University of South Dakota, Business research bureau, Vermillion, S.D.
 University of Texas, Institute of public affairs, Austin, Texas.
 University of Toronto press, Toronto 5, Ont., Canada.
 University of Tulsa, Tulsa, Okla.
 Utah bar bulletin, Brockbank Professional Bldg., 141 E. Second South St., Salt Lake City 1, Utah.
 Utah C. P. A., 343 S. State St., Suite 209, Salt Lake City, Utah.
 Utah law review, University of Utah college of law, Salt Lake City 1, Utah.
- Van Nostrand, D., co., inc., 120 Alexander St., Princeton, N.J.
 Vanderbilt law review, Vanderbilt university school of law, Nashville 5, Tenn.
 Vanderbilt university press, Kirkland Hall, Nashville 5, Tenn.
 Venezuela up-to-date, Venezuelan information service, 2437 California St., N.W., Washington 8, D.C.
 Villanova law review, Villanova university school of law, Villanova, Pa.
 Virginia accountant, Virginia society of certified public accountants, P.O. Box 7236, Richmond 21, Va.
 Virginia department of professional and occupational registration, State board of accountancy, 1322-28 E. Grace St., P.O. Box 1-X, Richmond, Va.
 Virginia law review, University of Virginia law school, Clark Memorial Hall, Charlottesville, Va.
- Walker, Frank R., co., 173 W. Madison St., Chicago 2, Ill.
 Washington law review and state bar journal, Washington law review association, 205 Condon Hall, University of Washington, Seattle 5, Wash.
 Wasser, Stephen A., 1955 Grand Blvd., Schenectady, N.Y.
 Waterlow & sons, Ltd., 25-26 Great Winchester St., London, E.C. 2, England.
 Watson publications, inc., 201 N. Wells St., Chicago 6, Ill.
 Wayne state university press, 4841 Cass Ave., Detroit 2, Mich.
 Wayne university press. *See* Wayne state university press.
 Weekly news review, 1733 K St., N.W., Washington 6, D.C.
 Weekly underwriter, 116 John St., New York 38, N.Y.
 West publishing co., 50 W. Kellogg Blvd., St. Paul 2, Minn.
 Western reserve law review, School of law, Western reserve university, Cleveland 6, Ohio.
 Western reserve university, Bureau of business research, Cleveland 6, Ohio.
 Wiley, John & sons, inc., 440 Fourth Ave., New York 16, N.Y.
 Wisconsin bar bulletin, 122 W. Washington Ave., Madison 3, Wis.
 Wisconsin law review, University of Wisconsin law school, Madison, Wis.
 Wisconsin society of certified public accountants, 176 W. Wisconsin Ave., Milwaukee 3, Wis.
 Woman C. P. A., American woman's society of certified public accountants and American society of women accountants, 327 S. LaSalle St., Chicago 4, Ill.
 Wyoming law journal, College of law, University of Wyoming, Laramie, Wyo.
- Yale law journal, 401 A Yale Station, New Haven, Conn.
 Young, Arthur, and co., 165 Broadway, New York 6, N.Y.